

UMATILLA COUNTY, OREGON

**Financial Statements and
Independent Auditors' Report**

June 30, 2024

UMATILLA COUNTY, OREGON

List of Officials
June 30, 2024

COMMISSIONERS

Cindy Timmons
John Shafer, Vice Chair
Dan Dorran, Chair

TITLE

Commissioner - Position #1
Commissioner - Position #2
Commissioner - Position #3

CHIEF FINANCIAL OFFICER

Robert Pahl

ADDRESS

Umatilla County Courthouse
216 SE Fourth Street
Pendleton, OR 97801

Telephone: 541-276-7111

UMATILLA COUNTY, OREGON

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A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of June 30, 2024, and the respective changes in modified cash-basis financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Public Works Fund, Community Benefit Plans Fund, and 2050 Plan Fund for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Umatilla County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla County, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards* , we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Umatilla County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, other schedules, and the schedule of expenditures of federal expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of Management's Discussion and Analysis on pages 59-69, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material consistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

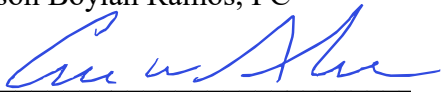
In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2025 on our consideration of Umatilla County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Umatilla County, Oregon's internal control over financial reporting and compliance.

Board of Commissioners
Umatilla County
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Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 17, 2025, on our consideration of the Umatilla County, Oregon's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Anderson Boylan Ramos, PC

By: 
Cameron W. Anderson, Shareholder
January 17, 2025

BASIC FINANCIAL STATEMENTS

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
June 30, 2024

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and investments	\$ 67,000,919
Capital assets:	
Land and construction in progress	21,869,434
Other capital assets (net of accumulated depreciation)	50,120,595
Total assets	<u>138,990,948</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Prepaid pension asset	5,320,000
Total deferred outflows of resources	<u>5,320,000</u>
<u>LIABILITIES:</u>	
Noncurrent liabilities:	
Due within one year	1,415,587
Due in more than one year	4,072,169
Total liabilities	<u>5,487,756</u>
<u>NET POSITION:</u>	
Net investment in capital assets	71,822,273
Restricted for:	
Debt service	96,669
Public safety	1,964,259
Highways and streets	7,998,775
Culture and recreation	1,493,056
Education	194,015
Health	2,515,107
Other purposes	15,902,385
Unrestricted	36,836,653
Total net position	<u>\$ 138,823,192</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Activities - Modified Cash Basis

Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
General government	\$ 26,799,016	\$ 15,468,671	\$ 13,120,706	\$ -	\$ 1,790,361
Public safety	28,527,396	3,401,102	7,112,651	-	(18,013,643)
Highways and streets	12,175,218	712,652	10,845,656	-	(616,910)
Cultural and recreation	3,297,293	2,199,684	244,622	-	(852,987)
Education	1,053,220	-	659,186	-	(394,034)
Health	12,562,573	514,258	9,359,587	-	(2,688,728)
Interest on long-term debt	336,111	-	-	-	(336,111)
Total governmental activities	<u>\$ 84,750,827</u>	<u>\$ 22,296,367</u>	<u>\$ 41,342,408</u>	<u>\$ -</u>	<u>(21,112,052)</u>
General revenues:					
Taxes:					
Property taxes					23,768,779
Fines & forfeitures					247,871
Interest and investment earnings					2,994,918
Refunds, reimbursements, & miscellaneous					5,443,746
Total general revenues					<u>32,455,314</u>
Change in net position					11,343,262
Net position--beginning					127,479,930
Net position--ending					<u>\$ 138,823,192</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Balance Sheet - Modified Cash Basis
Governmental Funds
June 30, 2024

	<u>Combined General</u>	<u>Public Works</u>	<u>Community Benefit Plans</u>	<u>2050 Plan</u>	<u>Other Governmental</u>	<u>Total</u>
<u>ASSETS:</u>						
Cash and investments	\$ 22,535,622	\$ 7,998,775	\$ 8,724,410	\$ 1,677,405	\$ 25,846,618	\$ 66,782,830
Total assets	<u>\$ 22,535,622</u>	<u>\$ 7,998,775</u>	<u>\$ 8,724,410</u>	<u>\$ 1,677,405</u>	<u>\$ 25,846,618</u>	<u>\$ 66,782,830</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Restricted	-	7,998,775	8,724,410	1,677,405	11,763,676	30,164,266
Committed	11,942,493	-	-	-	6,138,781	18,081,274
Assigned	-	-	-	-	7,944,161	7,944,161
Unassigned	10,593,129	-	-	-	-	10,593,129
Total fund balances	<u>22,535,622</u>	<u>7,998,775</u>	<u>8,724,410</u>	<u>1,677,405</u>	<u>25,846,618</u>	<u>66,782,830</u>
Total liabilities and fund balances	<u>\$ 22,535,622</u>	<u>\$ 7,998,775</u>	<u>\$ 8,724,410</u>	<u>\$ 1,677,405</u>	<u>\$ 25,846,618</u>	<u>\$ 66,782,830</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

**Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position - Modified Cash Basis
June 30, 2024**

Fund balances - governmental funds		\$ 66,782,830
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Land	\$ 1,311,575	
Construction in progress	20,557,859	
Equipment, net of \$18,997,813 accumulated depreciation	4,881,308	
Buildings and improvements, net of \$16,427,435 accumulated depreciation	17,122,369	
Infrastructure, net of \$98,917,836 accumulated depreciation	<u>28,116,918</u>	71,990,029
Prepaid pension assets are not reported in the governmental funds.		5,320,000
Internal service funds are used by management to charge the costs of industrial insurance, printing and warehouse services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		218,089
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds as liabilities. All liabilities, both current and long-term, are reported in the statement of net position.		
Bonds payable	(5,320,000)	
Notes payable	<u>(167,756)</u>	<u>(5,487,756)</u>
Net position of governmental activities		<u><u>\$ 138,823,192</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
Year Ended June 30, 2024

	Combined General	Public Works	Community Benefit Plans	2050 Plan	Other Governmental	Total
<u>REVENUES:</u>						
Taxes	\$ 23,449,742	\$ -	\$ -	\$ -	\$ 319,037	\$ 23,768,779
Intergovernmental	4,815,046	10,845,656	-	5,435,000	20,246,707	41,342,409
Charges for services	4,166,189	257,002	13,898,630	-	3,974,546	22,296,367
Fines & forfeitures	-	-	-	-	247,871	247,871
Interest	1,107,679	292,352	17,458	301,019	1,274,248	2,992,756
Miscellaneous & reimbursements	3,620,929	108,411	250,000	1,360	1,656,900	5,637,600
Total revenues	<u>37,159,585</u>	<u>11,503,421</u>	<u>14,166,088</u>	<u>5,737,379</u>	<u>27,719,309</u>	<u>96,285,782</u>
<u>EXPENDITURES:</u>						
Current:						
General government	12,063,127	-	6,596,739	22,000	4,964,497	23,646,363
Public safety	20,093,769	-	-	-	8,167,949	28,261,718
Highways and streets	-	8,336,780	-	-	576,795	8,913,575
Cultural and recreation	-	-	-	-	3,276,682	3,276,682
Education	433,254	-	-	-	617,583	1,050,837
Health	3,974,157	-	-	-	8,546,255	12,520,412
Capital outlay	-	1,173,049	-	17,164,862	607,971	18,945,882
Debt service:						
Principal	-	-	-	-	1,274,927	1,274,927
Interest	-	-	-	-	336,111	336,111
Total expenditures	<u>36,564,307</u>	<u>9,509,829</u>	<u>6,596,739</u>	<u>17,186,862</u>	<u>28,368,770</u>	<u>98,226,507</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>595,278</u>	<u>1,993,592</u>	<u>7,569,349</u>	<u>(11,449,483)</u>	<u>(649,461)</u>	<u>(1,940,725)</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	3,711,326	285,554	-	2,275,000	5,198,311	11,470,191
Operating transfers out	(4,860,790)	-	(4,039,320)	-	(3,605,082)	(12,505,192)
Total other financing sources (uses)	<u>(1,149,464)</u>	<u>285,554</u>	<u>(4,039,320)</u>	<u>2,275,000</u>	<u>1,593,229</u>	<u>(1,035,001)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(554,186)</u>	<u>2,279,146</u>	<u>3,530,029</u>	<u>(9,174,483)</u>	<u>943,768</u>	<u>(2,975,726)</u>
<u>FUND BALANCES, BEGINNING OF YEAR</u>	<u>23,089,808</u>	<u>5,719,629</u>	<u>5,194,381</u>	<u>10,851,888</u>	<u>24,902,850</u>	<u>69,758,556</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 22,535,622</u>	<u>\$ 7,998,775</u>	<u>\$ 8,724,410</u>	<u>\$ 1,677,405</u>	<u>\$ 25,846,618</u>	<u>\$ 66,782,830</u>

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds to the
Statement of Activities - Modified Cash Basis
Year Ended June 30, 2024**

Net change in fund balances - governmental funds		\$ (2,975,726)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.</p>		
Expenditures for capital assets	\$19,449,711	
Adjustment to gain on disposal of assets	(305,303)	
Less current year depreciation	<u>(4,832,217)</u>	14,312,191
<p>Internal service funds are used by the County to charge the costs of vehicle maintenance and other costs to individual funds. The net revenue of the internal service funds is reported with governmental activities.</p>		
		(33,130)
<p>Governmental funds reported the prepayment of the PERS unfunded Principal payments:</p>		
Bonded debt	1,235,000	
Notes payable	<u>39,927</u>	<u>1,274,927</u>
Change in net position of governmental activities		<u><u>\$ 11,343,262</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property taxes	\$ 21,570,000	\$ 21,570,000	\$ 22,138,977	\$ 568,977
Intergovernmental	3,632,685	3,712,685	3,806,213	93,528
Charges for services	3,681,077	3,936,077	4,166,189	230,112
Fine & forfeitures	-	-	-	-
Investment revenue	400,000	400,000	499,140	99,140
Miscellaneous & reimbursements	3,675,400	3,875,400	3,605,929	(269,471)
Total revenues	<u>32,959,162</u>	<u>33,494,162</u>	<u>34,216,448</u>	<u>722,286</u>
<u>EXPENDITURES:</u>				
General government	11,166,807	11,926,807	10,886,627	1,040,180
Public safety	21,848,531	22,845,576	20,093,769	2,751,807
Education	550,370	550,370	433,254	117,116
Health	5,175,833	5,375,833	3,974,157	1,401,676
Operating contingency	2,249,744	497,417	-	497,417
Total expenditures	<u>40,991,285</u>	<u>41,196,003</u>	<u>35,387,807</u>	<u>5,808,196</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(8,032,123)</u>	<u>(7,701,841)</u>	<u>(1,171,359)</u>	<u>6,530,482</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	5,486,966	5,541,966	3,711,326	(1,830,640)
Operating transfers out	(2,454,843)	(2,840,125)	(2,360,790)	479,335
Total other financing sources (uses)	<u>3,032,123</u>	<u>2,701,841</u>	<u>1,350,536</u>	<u>(1,351,305)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>179,177</u>	<u>5,179,177</u>
<u>FUND BALANCES, BEGINNING</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>10,413,952</u>	<u>2,413,952</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 10,593,129</u>	<u>\$ 7,593,129</u>

UMATILLA COUNTY, OREGON

Public Works Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
Federal revenues	\$ -	\$ -	\$ 1,121,370	\$ 1,121,370
State revenues	702,000	702,000	830,385	128,385
Local revenues	339,320	339,320	694,349	355,029
Federal forest service rentals	100,000	100,000	-	(100,000)
State gas tax & vehicle licensing	8,000,000	8,000,000	8,199,552	199,552
Charges for services:				
Sale and rental of supplies	10,000	10,000	2,586	(7,414)
Sale of vehicle and equipment	200,000	200,000	254,416	54,416
Interest	50,000	50,000	292,352	242,352
Reimbursements and other revenues	25,000	25,000	108,411	83,411
Total revenues	<u>9,426,320</u>	<u>9,426,320</u>	<u>11,503,421</u>	<u>2,077,101</u>
<u>EXPENDITURES:</u>				
Weed control:				
Personnel services	336,939	336,939	269,297	67,642
Materials & services	131,153	131,153	123,620	7,533
Total weed control	<u>468,092</u>	<u>468,092</u>	<u>392,917</u>	<u>75,175</u>
Non-departmental:				
Personnel services	5,102,461	5,102,461	3,937,478	1,164,983
Materials & services	5,407,233	5,407,233	4,006,385	1,400,848
Capital outlay	2,000,000	2,000,000	1,173,049	826,951
Contingency	2,727,306	2,727,306	-	2,727,306
Total non-departmental	<u>15,237,000</u>	<u>15,237,000</u>	<u>9,116,912</u>	<u>6,120,088</u>
Total expenditures	<u>15,705,092</u>	<u>15,705,092</u>	<u>9,509,829</u>	<u>6,195,263</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(6,278,772)</u>	<u>(6,278,772)</u>	<u>1,993,592</u>	<u>8,272,364</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	378,772	378,772	285,554	(93,218)
Total other financing sources	<u>378,772</u>	<u>378,772</u>	<u>285,554</u>	<u>(93,218)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(5,900,000)</u>	<u>(5,900,000)</u>	<u>2,279,146</u>	<u>8,179,146</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,900,000</u>	<u>6,900,000</u>	<u>5,719,629</u>	<u>(1,180,371)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 7,998,775</u>	<u>\$ 6,998,775</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON
Community Benefit Plans Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Wind/SIP agreements	\$ 8,300,000	\$ 18,300,000	\$ 13,677,627	\$ (4,622,373)
Vadata in-lieu taxes	1,900,000	1,900,000	221,003	(1,678,997)
Interest	-	-	17,458	17,458
Fees	-	-	250,000	250,000
Donations	100,000	100,000	-	(100,000)
Total revenues	10,300,000	20,300,000	14,166,088	(6,133,912)
<u>EXPENDITURES:</u>				
Echo:				
Materials & services	42,200	42,200	18,291	23,909
Operating contingency	42,800	42,800	-	42,800
Total Echo	85,000	85,000	18,291	66,709
Awere:				
Materials & services	140,000	140,000	25,199	114,801
Operating contingency	200,000	200,000	-	200,000
Total Awere	340,000	340,000	25,199	314,801
Help:				
Materials & services	30,000	30,000	9,161	20,839
Operating contingency	15,000	15,000	-	15,000
Total help	45,000	45,000	9,161	35,839
Eurus:				
Materials & services	31,123	31,123	7,983	23,140
Operating contingency	38,877	38,877	-	38,877
Total Eurus	70,000	70,000	7,983	62,017
Adams:				
Materials & services	30,000	30,000	8,837	21,163
Operating contingency	15,000	15,000	-	15,000
Total Adams	45,000	45,000	8,837	36,163
Wind farm distribution:				
Materials & services	6,000,000	7,400,000	3,527,268	3,872,732
Operating contingency	2,026,623	1,933,623	-	1,933,623
Total Wind farm distribution	8,026,623	9,333,623	3,527,268	5,806,355
Infrastructure:				
Materials & services	-	6,000,000	3,000,000	3,000,000
Operating contingency	-	4,000,000	-	4,000,000
Total Infrastructure	-	10,000,000	3,000,000	7,000,000
Total expenditures	8,611,623	19,918,623	6,596,739	13,321,884
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	1,688,377	381,377	7,569,349	7,187,972
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(5,273,377)	(5,693,377)	(4,039,320)	1,654,057
<u>NET CHANGE IN FUND BALANCES</u>	(3,585,000)	(5,312,000)	3,530,029	8,842,029
<u>FUND BALANCES, BEGINNING</u>	3,585,000	5,312,000	5,194,381	(117,619)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 8,724,410	\$ 8,724,410

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

2050 Plan Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ -	\$ 5,400,000	\$ 5,400,000	\$ -
Local contracts	2,050,000	7,650,000	35,000	(7,615,000)
Interest	18,000	18,000	301,019	283,019
Reimbursements	-	-	1,360	1,360
Total revenues	<u>2,068,000</u>	<u>13,068,000</u>	<u>5,737,379</u>	<u>(7,330,621)</u>
<u>EXPENDITURES:</u>				
2050 plan:				
Materials & services	65,410	65,410	22,000	43,410
Operating contingency	967,590	967,590	-	967,590
Total 2050 plan	<u>1,033,000</u>	<u>1,033,000</u>	<u>22,000</u>	<u>1,011,000</u>
Central water project:				
Materials & services	527,500	21,277,500	17,033,862	4,243,638
Capital outlay	2,000,000	1,000,000	131,000	869,000
Operating contingency	32,500	32,500	-	32,500
Total central water project	<u>2,560,000</u>	<u>22,310,000</u>	<u>17,164,862</u>	<u>5,145,138</u>
Total expenditures	<u>3,593,000</u>	<u>23,343,000</u>	<u>17,186,862</u>	<u>6,156,138</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,525,000)	(10,275,000)	(11,449,483)	(1,174,483)
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>25,000</u>	<u>25,000</u>	<u>2,275,000</u>	<u>2,250,000</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(1,500,000)	(10,250,000)	(9,174,483)	1,075,517
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,500,000</u>	<u>10,250,000</u>	<u>10,851,888</u>	<u>601,888</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,677,405</u>	<u>\$ 1,677,405</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
Proprietary Funds
June 30, 2024

	Governmental Activities Internal Service Fund - Fleet Management
<u>ASSETS:</u>	
Cash and investments	\$ 218,089
Total assets	<u>218,089</u>
<u>LIABILITIES</u>	<u>-</u>
<u>NET POSITION:</u>	
Unrestricted	<u><u>\$ 218,089</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Revenues, Expenses, and Changes in Net Position -
Modified Cash Basis
Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities Internal Service Fund - Fleet Management
<u>OPERATING REVENUES:</u>	
Miscellaneous revenue	<u>\$ 111,449</u>
<u>OPERATING EXPENSES:</u>	
Materials & services	677,912
Capital outlay	503,829
Total operating expenses	<u>1,181,741</u>
Operating income (loss)	<u>(1,070,292)</u>
<u>NONOPERATING REVENUES:</u>	
Interest revenues	2,162
Operating transfers in	1,035,000
Total nonoperating revenues	<u>1,037,162</u>
<u>CHANGE IN NET POSITION</u>	(33,130)
<u>TOTAL NET POSITION, BEGINNING</u>	<u>251,219</u>
<u>TOTAL NET POSITION, ENDING</u>	<u><u>\$ 218,089</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Cash Flows -
Modified Cash Basis
Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities Internal Service Fund - Fleet Management
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash receipts	\$ 111,449
Payments to suppliers	(1,181,741)
Total cash flows used in operating activities	<u>(1,070,292)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Transfers from other funds	<u>1,035,000</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest revenues	<u>2,162</u>
<u>NET DECREASE IN CASH AND INVESTMENTS</u>	(33,130)
<u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u>	<u>251,219</u>
<u>CASH AND INVESTMENTS, ENDING OF YEAR</u>	<u>\$ 218,089</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Agency Funds
Statement of Fiduciary Net Position - Modified Cash Basis
June 30, 2024

	<u>Agency Funds</u>
<u>ASSETS:</u>	
Cash and investments	\$ 4,025,660
Total assets	<u>4,025,660</u>
<u>LIABILITIES:</u>	
Payable to other entities - sheriff accounts	32,240
Payable to other entities - finance department accounts	<u>3,993,420</u>
Total liabilities	<u>4,025,660</u>
<u>NET POSITION</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Umatilla County, Oregon (the County) have been prepared in accordance with the modified cash basis of reporting as applicable to municipal governments. This modified basis of accounting differs from accounting principles generally accepted in the United States of America. To the extent they are applicable to the modified basis of reporting, the County applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The more significant of the County's accounting policies are described below.

Reporting Entity:

Umatilla County, Oregon, was organized under statutory provisions of Oregon law on September 27, 1862. The County elected to be governed under Home Rule in 1992. The government of Umatilla County is vested in three county commissioners. Each commissioner is elected at large for a term of four years. The three commissioners exercise governance responsibilities over all activities related to county operations within the jurisdiction set by the State of Oregon. The commissioners, on behalf of the County, receive funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the commissioners are not included in any other governmental "reporting entity" as defined in Section 2100, codification of governmental accounting and financial reporting standards, since they are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. No other entities met requirements for inclusion as a component unit in the financial statements.

Description of Government-Wide Financial Statements:

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County had no business-type activities for the year ended June 30, 2024.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Government-Wide Financial Statements (continued):

The government-wide financial statements use the economic resource measurement focus, and are presented on the modified cash basis of accounting, as are the proprietary and fiduciary fund financial statements. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles. Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or cash equivalents) during the period are recognized, except for the following modifications: 1) fixed assets with an original cost over \$5,000 and an estimated useful life longer than one year are capitalized and depreciated; 2) long-term debts have been recorded in the statement of net position. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between County proprietary funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivables, accounts payables, and accrued expenses are not reported. Additionally, equity investments in joint ventures are also not reported.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Description of Fund Financial Statements:

The fund financial statements provide information about the government's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary funds are presented. Fiduciary funds are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds. The fund financial statements are presented on the modified cash basis of accounting, and use the current financial resource measurement focus.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally results from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Fund Financial Statements (continued):

Since the governmental fund statements are presented on a different measurement focus than the government-wide statements column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

The County may fund certain programs by a combination of specific cost-reimbursement grants, restricted federal funds that are payments in lieu of taxes, limited categorical block grants, and general revenues. When program expenses are incurred for which both restricted and unrestricted net position are available to finance the program, it is the County's policy to first apply restricted resources to such programs, followed by general resources.

The financial activities of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements. There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section. The County reports the following major governmental funds:

- The General Fund -- This is the County's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.
- The Public Works Fund -- Accounts for the expenditures for construction, reconstruction, improvement, repair, maintenance, operations and use of public highways, roads and streets within the County.
- The Community Benefits Fund -- Accounts for revenues under Strategic Investment Program plans.
- The 2050 Plan Fund -- Accounts for costs associated with economic development, especially in critical groundwater areas.

Additionally, the County reports the following fund types:

Special Revenue Funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

Debt Service Funds account for the accumulation of resources and payment of principal and interest on general obligations and other long-term debt.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Fund Financial Statements (continued):

Capital Project Funds account for expenditures on major construction projects or equipment acquisition.

Internal Service Funds account for the printing, communication and information, and vehicle services provided by one department to other departments of the County on a cost-reimbursement basis.

Fiduciary Funds account for assets held by the County for other governmental units. These funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Assets, liabilities, and net position/fund balance:

Cash and investments:

Cash includes demand deposits, short-term cash investments, and deposits in the Oregon Local Government Investment Pool (LGIP). The County Treasurer combines each fund's cash in a cash pool which is accounted for monthly.

Oregon Revised Statutes authorize counties to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States, bankers acceptances guaranteed by a qualified financial institution, repurchase agreements, interest bearing bonds of any city, county, or port, among others.

The Oregon Short Term Fund (OSTF) is the LGIP for local governments and was established by the State Treasurer. OSTF investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The fair value of the District's position in the pool is the same as the value of its pool shares. Investments are stated at market value. All investments are carried at cost which equals market value.

For purposes of the statement of cash flows, proprietary fund types consider all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents.

Inventories:

The Public Works Fund has significant inventories. These inventories are not recorded as assets. Inventory items are recorded as expenditures when purchased and remain constant from year to year.

Net position flow assumptions:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Fund balance flow assumptions:

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies:

In the fund financial statements, the fund balance for governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid amounts.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board of Commissioners pass a resolution that places specific constraints on how the resources may be used. The Board of Commissioners can modify or rescind the resolution at any time through passage of an additional resolution.

Fund balance is reported as assigned when resources are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the Board of Commissioners approve which resources should be assigned to expenditure for particular purposes during the adoption of the annual budget. The County's Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the County's financial statements.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Property taxes:

Umatilla County assesses, collects, and distributes property taxes for all local governments within the County. Property taxes are billed in October of each year. Unpaid personal and real property taxes become liens against the property on July 1. Property taxes are payable in three installments due November 15, February 15, and May 15. A 3% discount is allowed for full payment by November 15. Interest at 16% annually is charged for late payments.

Capital assets:

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements for budget comparison as capital outlay. Capital assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at estimated fair market value as of the date of the donation.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and an estimated useful life of greater than one year. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs for repairs and maintenance are expensed as incurred.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads and bridges, are also capitalized in the government-wide financial statements. These fixed assets and the associated accumulated depreciation have been provided for in the government-wide financial statements.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

Street system	40 years
Buildings	50 years
Bridges	20 - 50 years
Furniture and equipment	3 - 20 years

Interest incurred during construction phases of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year, the County incurred no interest expense for capital assets.

Long-term debt:

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements and the fund financial statements of the proprietary funds.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Compensated absences:

Accumulated vested vacation pay is not accrued for governmental funds, since the modified cash basis of accounting is being used. Sick pay, which does not vest, is recognized in all funds when leave is taken.

Income taxes:

The County is a municipal corporation exempt from federal and state income taxes.

Leases:

Leases which meet certain criteria established by the Financial Accounting Standards Board are classified as capital leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term. Leases which do not meet the criteria of a capital lease are classified as operating leases.

Short term interfund receivables and payables:

During the course of operation, numerous transactions occur between individual funds for goods provided or services rendered. If any remain at the end of the year, these receivables and payables are classified as "Due from Other Funds" or "Due to Other Funds" on the Balance Sheet - Modified Cash Basis - Governmental Funds.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenue in the fund that is reimbursed.

Use of estimates:

In preparing the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues during the reporting period. Actual results could differ from those estimates.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Fund balances by classification for the year ended June 30, 2024 were as follows:

	Combined General	Public Works	Community Benefit Plans	2050 Plan	Other Governmental	Total Governmental Funds
<u>Fund balances</u>						
Restricted:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 96,669	\$ 96,669
Public safety	-	-	-	-	1,964,259	1,964,259
Highways and streets	-	7,998,775	-	-	-	7,998,775
Culture and recreation	-	-	-	-	1,493,056	1,493,056
Education	-	-	-	-	194,015	194,015
Health	-	-	-	-	2,515,107	2,515,107
General government	-	-	8,724,410	1,677,405	5,500,570	15,902,385
Total restricted	-	7,998,775	8,724,410	1,677,405	11,763,676	30,164,266
Committed:						
Debt service	-	-	-	-	3,077,702	3,077,702
Highways and streets	-	-	-	-	186,985	186,985
Culture and recreation	-	-	-	-	334,631	334,631
Health	-	-	-	-	799,265	799,265
General government	11,942,493	-	-	-	1,740,198	13,682,691
Total committed	11,942,493	-	-	-	6,138,781	18,081,274
Assigned:						
Capital projects	-	-	-	-	7,418,658	7,418,658
Culture and recreation	-	-	-	-	525,503	525,503
Total assigned	-	-	-	-	7,944,161	7,944,161
Unassigned	10,593,129	-	-	-	-	10,593,129
Ending fund balance	\$ 22,535,622	\$ 7,998,775	\$ 8,724,410	\$ 1,677,405	\$ 25,846,618	\$ 66,782,830

The amount of restricted fund balances restricted by enabling legislation is \$7,998,775.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

(continued):

Budget procedures:

A budget is prepared for each fund in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the County Commissioners.

The budget for the General Fund includes capital outlay expenditures in each program for capital outlay applicable to that program. Capital outlay expenditures in other funds, which are not a part of an identifiable program, are reported separately.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The appointed budget officer develops a proposed budget for submission to the budget committee appointed by the County Commissioners. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.
2. After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the County's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.
3. After approval by the budget committee and the required public hearing, and prior to July 1, the budget is adopted by the County Commissioners, and appropriations are enacted by resolution. Appropriations control expenditures in broad categories as required by Oregon Local Budget Law. More detailed classifications of budgeted expenditures are adopted for administrative control purposes. Budget appropriations lapse at year end.
4. Management is not allowed to modify the budget without action by the governing body. The governing body is authorized to modify the original budget appropriation ordinance in the following ways:
 - a. Transfer of budget appropriations within a fund are authorized by resolution of the governing body.
 - b. Budget revisions that increase total expenditures in any fund require a supplemental budget to be adopted. If a supplemental budget increases a fund's expenditures by less than 10%, the County can adopt the adoption resolution at a regularly scheduled meeting. If a supplemental budget increases a fund's expenditures by more than 10%, the County can adopt it by publishing a notice five to thirty days before a meeting is held to pass the adoption resolution.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

(continued):

The county adopted numerous supplemental budgets during the fiscal year.

5. The following funds legally adopt annual budgets:

General fund, all special revenue funds, all capital project funds, all debt service funds, and all internal service funds.

6. The agency funds do not adopt annual budgets. These funds are not used to expend funds for County activities or functions.

7. Expenditures may not legally exceed budget appropriations at the departmental level of control in most funds. Appropriations are made at various legal levels of control for each fund.

8. For budget preparation, capital lease proceeds and related capital outlay expenditures are recorded when the capital lease payments are disbursed.

NOTE 3 – CASH AND INVESTMENTS:

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed monthly based on average monthly balances.

Cash:

Demand deposits	\$ (2,378,946)
Money market accounts	<u>5,459,539</u>
Total cash	<u>3,080,593</u>

	Percentage of Total Investments	Weighted Avg. Maturity (Months)
Investments:		
Pershing	75.1%	5.17
Oregon Local Government Investment Pool	24.9%	-
Total investments	<u>100%</u>	
Total cash and investments		
	<u>\$71,026,579</u>	

Total investment portfolio weighted average maturities 3.85

Cash and investments are reflected in the basic financial statements as follows:

Cash and investments - governmental activities	\$67,000,919
Statement of fiduciary net position	<u>4,025,660</u>
	<u>\$71,026,579</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (continued):

Custodial Credit Risk - Deposits

Custodial credit risk on deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Oregon Revised Statutes Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts set by the FDIC. The County maintains its funds at financial institutions deemed to be qualified depositories by the Office of the State Treasurer; however, the County does not have a formal deposit policy that addresses custodial credit risk. During the fiscal year ended June 30, 2023 the County's bank balances exceeded the \$250,000 FDIC insurance limitation and were therefore exposed to custodial credit risk, to the extent they were not covered by the PFCP.

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County investment policy requires that a minimum of 80% of the County's investment portfolio have maturities of 18 months or less and that the remaining 20% of the County's investments must have maturities of 24 months or less. All of the County's investments on June 30, 2024 have maturities of 18 months or less.

Credit Risk - Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes authorizes the County to invest primarily in general obligations of the US Government and its agencies, debt obligations of the state of Oregon, California, Idaho, and Washington and their political subdivisions, banker's acceptances, corporate indebtedness, commercial paper, repurchase agreements, time certificates of deposit, fixed or variable life insurance contracts, the State Treasurer's Local Government Investment Pool, among others. The County's investment policy has been approved by the County Commissioners and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. As of June 30, 2024, the County's investment in U.S. Government agencies is limited to 75% of the portfolio and 50% in any single government sponsored enterprise. The County's investment in the Oregon State Treasurer's investment pool is not rated and is treated as a cash equivalent on the Statement of Net Position.

The State of Oregon Local Government Investment Pool (LGIP *or* Pool) is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which established diversification percentages and specify the types and maturities of investments.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (continued):

Concentration Risk - Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy provides that the maximum that may be invested in any one issuer, as a percentage of the funds total investments, is 100% for U.S. Treasury, 75% for U.S. Government agencies with 50% of this amount in a single government sponsored enterprise, 100% in the State of Oregon Investment Pool or the maximum imposed by state statute, 25% in Certificates of Deposit with 30% of this amount in any single qualified financial institution, 20% for Commercial paper and Commercial notes with 5% of this amount in any one corporation, subsidiaries or affiliates, 25% for State and Local Government Securities, 25% for Repurchase Agreements with 10% of this amount in any single qualified financial institution. On June 30, 2024, the County did not hold investments with any one issuer that exceeded these limits.

Custodial Credit Risk - Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the government will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The County's investment policy provides that brokers/dealers and financial institutions meet certain qualifications, which are reviewed annually. The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry form.

NOTE 4 – SPECIAL ASSESSMENTS:

Special assessments are the result of improvements made to the Nelson Lane Road Local Improvement District, Poverty Flats Road Local Improvement District, and Culp Road Local Improvement District.

Changes to special assessments receivable consisted of the following:

Balance, July 1, 2023	\$ 9,019
Adjustments	289,761
Collections	<u>(53,587)</u>
Balance June 30, 2024	<u><u>\$ 245,193</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 5 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2024 was as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,311,575	\$ -	\$ -	\$ 1,311,575
Construction in progress	9,892,872	17,164,862	(6,499,875)	20,557,859
Total capital assets, not being depreciated	<u>11,204,447</u>	<u>17,164,862</u>	<u>(6,499,875)</u>	<u>21,869,434</u>
Capital assets, being depreciated:				
Buildings and improvements	26,779,481	6,770,323	-	33,549,804
Machinery and equipment	22,704,750	2,014,401	(840,030)	23,879,121
Infrastructure	127,410,577	-	(375,823)	127,034,754
Total capital assets being depreciated	<u>176,894,808</u>	<u>8,784,724</u>	<u>(1,215,853)</u>	<u>184,463,679</u>
Less accumulated depreciation for:				
Buildings and improvements	(15,502,622)	(924,813)	-	(16,427,435)
Machinery and equipment	(17,680,919)	(1,867,167)	550,273	(18,997,813)
Infrastructure	(97,237,876)	(2,040,237)	360,277	(98,917,836)
Total accumulated depreciation	<u>(130,421,417)</u>	<u>(4,832,217)</u>	<u>910,550</u>	<u>(134,343,084)</u>
Total capital assets being depreciated, net	<u>46,473,391</u>	<u>3,952,507</u>	<u>(305,303)</u>	<u>50,120,595</u>
Governmental activities capital assets, net	<u>\$ 57,677,838</u>	<u>\$21,117,369</u>	<u>\$(6,805,178)</u>	<u>\$ 71,990,029</u>

Depreciation was charged to functions and programs as follows:

	<u>Governmental Activities</u>
Education	\$ 2,383
General government	1,239,741
Public safety	265,678
Highways and streets	3,261,643
Cultural and recreation	20,611
Health	42,161
	<u>\$ 4,832,217</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 6 – LONG TERM DEBT:

The table below presents current year changes in long-term debt, and the current portions for each issue:

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due in Current Year</u>
Bonded Debt:					
2005 PERS bond issue	\$ 6,555,000	\$ -	\$(1,235,000)	\$ 5,320,000	\$ 1,375,000
Total bonded debt	<u>6,555,000</u>	<u>-</u>	<u>(1,235,000)</u>	<u>5,320,000</u>	<u>1,375,000</u>
Notes payable:					
Reith wastewater	104,458	-	(22,230)	82,228	22,782
EOAF detox center	<u>103,225</u>	<u>-</u>	<u>(17,697)</u>	<u>85,528</u>	<u>17,805</u>
Total notes payable	<u>207,683</u>	<u>-</u>	<u>(39,927)</u>	<u>167,756</u>	<u>40,587</u>
Total governmental activities	<u>\$ 6,762,683</u>	<u>\$ -</u>	<u>\$(1,274,927)</u>	<u>\$ 5,487,756</u>	<u>\$ 1,415,587</u>

General obligations bonds:

General obligation bonds are direct obligations and pledge the full faith and credit of the County. The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Series 2005 Limited Tax Pension Bonds:

On September 23, 2005, the County, through participation in the Local Government Pension Bond Pool, issued Limited Tax Pension Obligation Bonds, Series 2005. The County issued these bonds to satisfy its estimated PERS Unfunded Actuarial Liability. The limited tax pension bonds were issued with the principal amount of the issue being \$13,970,000. The bonds carry fixed interest rates ranging from 2.50% to 5.004% with the first payment due June 1, 2006. Principal amounts of the issue are redeemed annually beginning June 1, 2008, with the final coupon payment on June 1, 2028.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 6 – LONG TERM DEBT (continued):

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Annual Debt Service
2025	\$ 1,375,000	\$ 266,213	\$ 1,641,213
2026	1,520,000	197,408	1,717,408
2027	1,675,000	121,347	1,796,347
2028	750,000	37,530	787,530
Totals	<u>\$ 5,320,000</u>	<u>\$ 622,498</u>	<u>\$ 5,942,498</u>

Notes payable:

Department of Environmental Quality-Reith Wastewater Project Loan:

The County entered into a contract with the State of Oregon Department of Environmental Quality for a loan in the Clean Water State Revolving Loan Fund during the fiscal year ended June 30, 2005. This revolving loan allows the County to draw funds from the Revolving Loan Fund up to an approved maximum amount for the construction of a new wastewater collection system for the community of Reith, Oregon. Payments will be due semi-annually including interest at 2.47 percent of the outstanding balance for twenty years from the date of the first disbursement. The County's drawn-upon loan balance was \$381,000. The loan is required to have a loan reserve equal to 100% times one-half of the average annual debt service based on the final repayment schedule. At this time, the reserve is estimated to be \$12,306, which is required to be held by the County in segregated loan reserve account.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 6 – LONG TERM DEBT (continued):

Oregon Public Works Fund-EOAF Detoxification Center Loan:

The County entered into a contract with the State of Oregon Economic Community Development Department for a loan in the Special Public Works Loan Fund during the fiscal year ended June 30, 2008. This loan was for the construction for the Eastern Oregon Alcoholism Foundation's Detoxification Center project. Annual payments of \$22,186 will be due including interest at 3.71 percent of the outstanding balance for twenty five years. The total funds drawn were \$313,908.

Future maturities of notes payable principal and interest consist of the following:

Year Ending June 30,	Principal	Interest	Annual Debt Service
2025	\$ 40,587	\$ 6,578	\$ 47,165
2026	41,294	5,007	46,301
2027	42,028	3,405	45,433
2028	25,422	1,758	27,180
2029	18,425	904	19,329
Totals	<u>\$ 167,756</u>	<u>\$ 17,652</u>	<u>\$ 185,408</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 7 – COMMITMENTS AND CONTINGENCIES:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any unforeseen disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds. Management believes that adjustments, if any, will not materially affect the County's financial position.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County Counsel the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 8 – INTERFUND TRANSACTIONS:

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental and proprietary funds financial statements generally reflect such transactions as transfers. All transfers are routine in nature.

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General	Fleet Management	To fund future purchases	\$ 15,000
General	CARE	To supplement operations	26,000
General	Road Fund	To supplement operations	285,554
General	Community Corrections	To supplement operations	29,700
General	Emergency Mgmt	To supplement operations	1,277,088
General	Victim Witness	To supplement operations	139,104
General	County Fair	To supplement operations	100,000
General	Court Security	To supplement operations	488,342
911 Dispatch	Dispatch Reserve	To supplement future dispatch needs	200,000
Corrections Assessment	General	To supplement jail operations	64,777
Corrections Assessment	Human Services	To supplement A&D operations	28,490
Corrections Assessment	Community Corrections	To supplement operations	14,245
Law Library	General	To reimburse General Fund for support	26,297
Foreclosed Property	General	To reimburse General Fund for support	47,928
Community Corrections	General	To reimburse General Fund for support	30,701
Economic Development	Economic Dev. Reserve	To fund ARPA community projects	140,000
Economic Dev. Reserve	Economic Development	To fund ARPA community projects	2,000,000
Marine Patrol	General	To reimburse General Fund for support	52,645
Community Benefit Plans	Economic Development	To fund ARPA community projects	606,000
Community Benefit Plans	Water Programs	To fund water programs	25,000
Community Benefit Plans	Water Programs	To fund water programs	250,000
Community Benefit Plans	Facilities Management	To fund facilities operations	2,000,000
Community Benefit Plans	Fleet Management	To fund Fleet Operations	1,020,000
Community Benefit Plans	Capital Purchases Mgmt	To fund capital purchases	138,320
Public Health Reserve	General	To supplement operations	1,000,000
Stimulus Reserve	General	To reimburse General Fund for support	2,500,000
		Total	<u>\$ 12,505,191</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Because the financial statements have been prepared on a modified cash basis of accounting, pension liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. Pension expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan, which provides pension, death and disability benefits.

Tier One/Tier Two Retirement Benefit (Chapter 238).

Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

The PERS retirement allowance is payable monthly for life. The basic benefit is based on years of service and final average salary. Generally, a percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier Two members are eligible for full benefits at age 60.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, if certain conditions are met.

Disability Benefits

Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2016 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent plus \$750 on annual benefits above \$60,000. The cap on the COLA is 2.0 percent.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

OPSRP Pension Program (ORS Chapter 238A)

Pension Benefits

The Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are based on years of service and final average salary.

For police and fire, 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire member, is age 60 or age 53 with 25 years of retirement credit.

For general service, 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2016 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and \$750 plus 0.15 percent on annual benefits above \$60,000.

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

Contributions:

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 20.46% of Tier 1/Tier 2 wages, 14.31% of OPSRP general service wages, and 18.67% of OPSRP police and fire wages. The County pays the 6% on behalf of the employee.

The employer contributions rates effective July 1, 2021, through June 30, 2023, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources:

At June 30, 2024, the County reported a liability of \$31,730,857 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2024, the County's proportion was 0.16940574%, which was higher than its proportionate share measured as of June 30, 2023 which was 0.16340264%.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Actuarial Valuations:

The employer contribution rates effective July 1, 2023, through June 30, 2025, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2021
Experience Study Report	2020, published July 2021
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of combined payroll. Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset valuation method	Market value of assets, excluding reserves

Actuarial assumptions:

Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Projected salary increases	3.40 percent

Mortality

Healthy retirees and beneficiaries:

RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.

Active members:

Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.

Disabled retirees:

Mortality rates are a percentage of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources (continued):

For the year ended June 30, 2024, the County recognized pension expense of \$4,844,104, and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,551,736	\$ 125,816
Changes of assumptions	2,818,782	21,017
Net difference between projected and actual earnings on investments	570,333	-
Changes in proportional share	2,186,146	67,381
Differences between employer contributions and employer's proportional share of system contributions	-	4,036,208
Contributions subsequent to measurement date	4,120,356	-
Total as of June 30, 2024	<u>\$ 11,247,353</u>	<u>\$ 4,250,422</u>

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

<u>Fiscal Year ended</u>	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
June 30, 2025	\$ 262,869
June 30, 2026	(1,227,210)
June 30, 2027	2,908,605
June 30, 2028	905,124
June 30, 2029	27,187
Total	<u>\$ 2,876,575</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Actuarial Methods and Assumptions Used in Developing Total Pension Liability (continued):

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far in to the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

Discount Rate:

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Assumed Asset Allocation:

Asset Class/Strategy:	Low Range	High Range	OIC Target
Debt Securities	20.0	30.0	25.0
Public Equity	22.5	32.5	27.5
Real Estate	9.0	16.5	12.5
Private Equity	17.5	27.5	20.0
Real Assets	2.5	10.0	7.5
Diversifying Strategies	2.5	10.0	7.5
Opportunity Portfolio	-	5.0	-
Total			100.0 %

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The following table shows Milliman's assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Long-Term Expected Rate of Return (continued):

Asset Class	Target	Compound Annual Return (Geometric)
Global Equity	27.50 %	7.07 %
Private Equity	25.50	8.83
Core Fixed Income	25.00	4.50
Real Estate	12.25	5.86
Master Limited Partnerships	0.75	6.02
Infrastructure	1.50	6.51
Hedge Fund of Funds - Multistrategy	1.25	6.24
Hedge Fund Equity - Hedge	0.63	6.48
Hedge Fund - Macro	5.62	4.83
 Assumed Inflation - Mean		 2.35

Sensitivity Analysis :

	1% Decrease	Current	1% Increase
	(5.90%)	Discount Rate	(7.90%)
	<u> </u>	<u> </u>	<u> </u>
Employers' Net Pension Liability:			
Defined Benefit Pension Plan:	<u>\$ 30,939,600</u>	<u>\$ 18,730,700</u>	<u>\$ 8,513,100</u>

Oregon PERS produces an independently audited ACFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/ACFR/2023-Annual-Comprehensive-Financial-Report.pdf>.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Changes in Plan Provisions:

GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available. We are not aware of any changes that meet this disclosure requirement.

NOTE 10 – DEFERRED COMPENSATION PLAN:

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed and variable rate annuity contracts underwritten by insurance companies. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair market value of the deferred amount of each participant.

The County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN:

The County operates a single-employer retiree benefit plan which provides medical benefits insurance for retirees and their dependents under the age of 65. There are approximately 312 active employees and 1 eligible retired members in the plan. Eligible retirees pay the same premium for the medical benefit insurance as active employees, which results in an implicit subsidy and an OPEB liability.

The contribution requirements of plan members are established by and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the County and plan members are \$1,134 for single coverage and \$3,281 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2024, the retired employees contributed \$28,357 to the plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

Because the financial statements have been prepared on a modified cash basis of accounting, other postemployment benefit (OPEB) liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. OPEB expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The County's annual other postemployment benefit (OPEB) liability is determined using the normal actuarial cost allocation method in accordance with the parameters of GASB Statement No. 75. In addition, GASB 75 requires that the allocation of costs for accounting purposes be made as a level percentage of employee's projected pay, including future anticipated pay increases. The following table shows the total OPEB liability as of June 30, 2024 and shows the discount rate and other key actuarial assumptions used on the measurement date. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

	<u>Year Ended June 30, 2024</u>
Total OPEB liability	\$ 2,719,875
Covered payroll	\$ 24,539,828
Total OPEB liability as a % of covered payroll	11.08%

Key Actuarial Assumptions and Methods:

Valuation date	July 1, 2022
Measurement Date	June 30, 2023
Discount rate	3.65%
Inflation	2.40%
Salary Increases	3.40%
Withdrawal, retirement & morality rates	December 31, 2021
Oregon PERS valuation	
Election and Lapse Rates	40% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate.
Actuarial Cost Method	Entry Age Normal

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

The following table shows the changes in net OPEB liability from June 30, 2023 to June 30, 2024:

	Increase (Decrease) Total
Balance as of June 30, 2023	\$ 2,590,644
Changes for the year:	
Service cost	173,197
Interest on total OPEB liability	95,787
Effect of assumptions changes or inputs	(22,768)
Benefit payments	(116,985)
Balance as of June 30, 2024	<u>\$ 2,719,875</u>

The following presents the total OPEB liability of the Plan, calculated using the disclosure discount rate, as well as what the Plan's total OPEB liability would be if it were calculate using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	<u>\$ 2,937,708</u>	<u>\$ 2,719,875</u>	<u>\$ 2,518,805</u>
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	<u>\$ 2,439,409</u>	<u>\$ 2,719,875</u>	<u>\$ 3,048,880</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

The annual OPEB expense is an accounting item designed to recognize certain changes to the Total OPEB Liability in the current period income statement. Additionally, changes to the total OPEB Liability not fully recognized in a given year's OPEB expense will be tracked as deferred inflows and outflows, and recognized incrementally in the OPEB expense over time. The following table shows the OPEB expense for the fiscal year ending June 30, 2024.

	<u>July 1, 2023 to June 30, 2024</u>
Service cost	\$ 173,197
Interest on total OPEB liability	95,787
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	707
Recognition of assumptions changes or inputs	<u>(62,447)</u>
Balance as of June 30, 2024	<u>\$ 207,244</u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2024, along with a schedule showing the amounts that will be recognized in future years.

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of</u>
Difference between expected and actual experience	\$ (343,549)	\$ 177,758
Changes of assumptions or inputs	(404,356)	175,028
Benefit payments	-	117,874
Total as of June 30, 2024	<u>\$ (747,905)</u>	<u>\$ 470,660</u>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Annual recognition</u>
2025	\$ (61,740)
2026	(61,740)
2027	(49,165)
2028	(83,312)
2029	(100,153)
Thereafter	<u>(39,009)</u>
	<u>\$ (395,119)</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA):

Because the financial statements have been prepared on a modified cash basis of accounting, other postemployment benefit (OPEB) liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. OPEB expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

Plan description:

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing multiple-employer Other Postemployment Benefit (OPEB) plan. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

Contributions:

PERS employers contributed 0.05 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the County reported an asset of \$570,999, for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2023. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021 and rolled forward to the measurement date of June 30, 2023. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2024, the County's proportion was 0.15594008% compared to its proportion of 0.13140318% measured as of June 30, 2023.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA) (continued):

For the year ended June 30, 2024, the County recognized OPEB income of \$104,395. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 14,335
Changes of assumptions	-	6,157
Net differences between projected and actual earnings on investments	1,619	-
Changes in proportionate share	-	49,139
Contributions subsequent to the measurement date	262	-
Totals as of June 30, 2024	<u>\$ 1,881</u>	<u>\$ 69,631</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Amounts</u>
2025	\$ (65,302)
2026	(31,379)
2027	21,102
2028	7,567
	<u>\$ (68,012)</u>

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2020 experience study, which reviewed the experience for the four-year period ended on December 31, 2020. The Retirement Health Insurance Account is a benefit of the Oregon Public Employees Retirement System. Actuarial methods and assumptions, including the long-term expected rate of return, are the same as reported for the County's pension plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA) (continued):

Discount rate:

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount

The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage point higher (7.9 percent) than the current discount rate (in millions):

	<u>1% Decrease (5.9%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (7.9%)</u>
Employers' Net OPEB Liability/(Asset)	<u>\$ (519,039)</u>	<u>\$ (570,999)</u>	<u>\$ (615,580)</u>

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2023-Annual-Comprehensive-Financial-Report.pdf>.

NOTE 13 – DEFERRED OUTFLOWS OF RESOURCES:

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one item that qualifies for reporting in this category. It is the prepaid pension asset related to the Limited Tax Pension bonds (See Note 6) reported in the government-wide statement of net position. This amount is deferred and amortized over the life of the bonds at the same rate the principal of the bonds are paid. This amount does not represent the current balance of the Oregon PERS side account that was set up when the bonds were issued.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 14 – TAX ABATEMENT AGREEMENTS:

The County has seven programs through which tax abatements are authorized in ORS 285C and 307.

For the year ended June 30, 2024, the County abated taxes as follows:

<u>Tax Abatement Program</u>	<u>County Share of Taxes Abated (in thousands)</u>	<u>In-Lieu and Community Service Fees Collected (in thousands)</u>
Enterprise Zone	\$ 149	\$ 221
Strategic Investment Program	\$ 8,481	\$ 13,428
Rural Long Term EZ	\$ 2,724	\$ 500
Commercial Facility Under Construction	\$ 929	
Food Processing	\$ 95	
Housing Authority	\$ 58	
Special Assessment Low Income Housing	\$ 29	

NOTE 15 – RISK MANAGEMENT:

The county is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage in the prior year.

**NOTE 16 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS
(SBITA) :**

Because the financial statements have been prepared on a modified cash basis of accounting, SBITAs have not been recorded in the financial statements. SBITA expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 16 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

(SBITA) (continued):

SBITA Assets

The County is in two software subscription contracts that are for longer than one year. One contract is through Netwrix for 3 years (contract expires on 9/16/24) and Data Cloud Solutions for 6 years (contract expires on 6/30/27). Subscription payables currently outstanding as of June 30, 2024 are as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Subscriptions:				
Software contracts	554,826	26,350	-	581,176
Total subscriptions	<u>\$ 554,826</u>	<u>\$ 26,350</u>	<u>\$ -</u>	<u>\$ 581,176</u>
Less: Accumulated amortization:				
Software contracts	(180,473)	(100,359)	-	(280,832)
Total accumulated amortization	<u>(180,473)</u>	<u>(100,359)</u>	<u>-</u>	<u>(280,832)</u>
Total software contracts, net	<u>\$ 374,353</u>	<u>\$ (74,009)</u>	<u>\$ -</u>	<u>\$ 300,344</u>

SBITA Liabilities

The County's SBITA liabilities are as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
SBITA liabilities	<u>\$ 370,920</u>	<u>\$ 26,350</u>	<u>\$ (96,022)</u>	<u>\$ 301,248</u>

SBITA Future Payments

The County's future maturities for SBITA liabilities are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 95,559	\$ 15,062	\$ 110,621
2026	100,336	10,285	110,621
2027	105,353	5,268	110,621
	<u>\$ 301,248</u>	<u>\$ 30,615</u>	<u>\$ 331,863</u>

NOTE 17 – LEASES:

Because the financial statements have been prepared on a modified cash basis of accounting, leases have not been recorded in the financial statements. Lease expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 17 – LEASES (continued):

Lease Assets

The County leases vehicles for its use in operations and has a total of 31 vehicles leased through BanCorp. Each vehicle is leased for a total of 4 years, with one payment on each due annually. At the end of each lease term, the County has an option to purchase the leased vehicle with a remaining balance of \$1. The County's lease payments are for stated amounts and do not have variable payments or residual value guarantees. Lease assets and corresponding amortization outstanding as of June 30, 2024 are as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Lease assets:				
Equipment	\$1,763,567	\$ 193,557	\$ -	\$ 1,957,124
Total lease assets	<u>1,763,567</u>	<u>193,557</u>	<u>-</u>	<u>1,957,124</u>
Less: Accumulated amortization:				
Equipment	(613,591)	(432,318)	-	(1,045,909)
Total accumulated amortization	<u>(613,591)</u>	<u>(432,318)</u>	<u>-</u>	<u>(1,045,909)</u>
Total lease assets, net	<u>\$1,149,976</u>	<u>\$(238,761)</u>	<u>\$ -</u>	<u>\$ 911,215</u>

Lease Liabilities

The County's lease liabilities are as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Lease liabilities	<u>\$ 719,826</u>	<u>\$ 193,557</u>	<u>\$(530,218)</u>	<u>\$ 383,165</u>

Lease Future Payments

The County's future maturities for lease liabilities are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 243,242	\$ 17,735	\$ 260,977
2026	106,023	5,194	111,217
2027	33,900	1,695	35,595
	<u>\$ 383,165</u>	<u>\$ 24,624</u>	<u>\$ 407,789</u>

NOTE 18 – SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

The County is in the process of establishing a water project for commercial use in west end of the County. The County has spent approximately \$21 million on this project through June 30, 2024, and expects will cost an estimated \$25 million. This project is expected to be completed during the 2026 fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

This discussion and analysis is intended to serve as an introduction to Umatilla County's basic financial statements. It offers the reader an overview of the County's financial activities for the fiscal year ended June 30, 2024. The basic financial statements have three components: government-wide financial statements, fund financial statements, and notes to the financial statements. To further assist readers, this report contains supplementary information in addition to the basic financial statements.

This narrative will focus on significant financial issues and will identify changes in financial position, material changes from the adopted budget, and individual fund issues or concerns.

Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes and current known facts. It should be read in conjunction with the financial statements that precede this discussion and analysis.

Financial Highlights

The assets of Umatilla County primary government exceeded its liabilities at June 30, 2024 by \$138.8 million (Net Position). Of this amount, \$36.8 million (Unrestricted Net Position) may be used to meet the County's ongoing obligations to creditors and citizens of the County in accordance with Umatilla County's fund designation and fiscal policies.

The County's total Net Position increased by \$11,343,262 during the fiscal year ending June 30, 2024.

Overview of the Basic Financial Statements

Government-Wide Financial Statements—The government-wide statements are designed to provide readers with a broad overview of the County's finances in a presentation similar to a private sector business. The statements in this section are the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on the County primary government assets and liabilities with the difference between the two reported as net position. It uses a modified cash basis of accounting to focus on resources available for future operations.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

As viewed over time, increases or decreases may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities focuses on gross and net costs of County activities and the extent to which the activities are self-supporting or require assistance from general revenues including property taxes. This statement also uses a modified cash basis for reporting, which incorporates net fixed assets, including depreciation, and long-term debt.

The Statement of Net Position and the Statement of Activities both distinguish functions of the County that are principally supported by taxes and governmental revenues (governmental activities). The governmental functions of the County include general government, public safety, highways and streets, culture and recreation, education, and health. The County has no business-type activities.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the fund statements is major governmental funds. Of the 49 funds maintained by the County, 48 are characterized as governmental and the remaining fund is considered a proprietary fund. Unlike the government-wide statements, the governmental funds financial statements focus on current sources and uses of spendable resources, as well as spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's short-term financing decisions.

The governmental funds include the General Fund, forty two special revenue funds, three debt service funds, and two capital project funds.

Governmental Funds - Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of the governmental funds is narrower than that of the government-wide statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide statements.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

Both the governmental balance sheet-modified cash basis statements of assets, liabilities and equity and the governmental fund statements of revenues, expenditures and changes in fund balance-modified cash basis provide a reconciliation to assist in the comparison between governmental funds and governmental activities.

Of the 48 governmental funds maintained by the County, four are considered to be major funds: the General Fund, Public Works Fund, Community Benefit Plan Fund, and the 2050 Plan Fund. The governmental fund statements focus separately on these major funds presenting each in its own column and combining the remaining funds into a column titled “other governmental funds.”

Proprietary Funds—The County maintains one type of proprietary fund, an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The County uses its internal service fund to account for internal financing activities of its vehicle fleet. As this service predominately benefits governmental services, it has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds—Fiduciary funds are used to account for resources held in trust for the benefit of parties outside the government. Fiduciary funds are not presented in the government-wide financial statements because the resources are not available to support the county’s programs.

Notes to the Financial Statements—The notes provide additional information that is essential to a full understanding of the presentation provided in the government-wide and fund financial statements. The notes can be found immediately following the basic financial statements.

Other Supplemental Information—This section will provide the reader with additional information about the non-major governmental funds in the combining schedules of assets, liabilities and equity, and of revenues, expenditures and changes in fund balances. Also included is budgetary information for all funds.

Other supplemental information is available on County compliance and internal controls as required by Oregon statutes.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

Government-Wide Financial Analysis

Exhibit 1

STATEMENT OF NET POSITION

(Dollars in Thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Cash and investments	\$ 67,001	\$ 70,010	\$ 66,451
Notes receivables	-	-	-
Land and CIP	21,869	11,204	4,539
Other capital assets (net)	50,121	46,473	48,950
Total assets	<u>138,991</u>	<u>127,687</u>	<u>119,940</u>
Prepaid-pension asset	5,320	6,555	7,665
Total deferred outflow of resources	<u>5,320</u>	<u>6,555</u>	<u>7,665</u>
Non current liabilities due in one year	1,416	1,275	1,149
Non current liabilities due in less than one year	4,072	5,488	6,763
Total liabilities	<u>5,488</u>	<u>6,763</u>	<u>7,912</u>
Net position:			
Net investment in capital assets	71,822	57,470	53,242
Restricted for:			
Debt service	97	92	90
Public safety	1,964	2,055	2,334
Highways and streets	7,999	5,720	8,207
Culture and recreation	1,493	909	231
Education	194	86	90
Health	2,515	2,671	1,779
Other purposes	15,902	5,745	6,465
Unrestricted	36,837	52,732	47,255
Total net position	<u>\$ 138,823</u>	<u>\$ 127,480</u>	<u>\$ 119,693</u>

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$138.8 million as of June 30, 2024. This is an increase of \$11,343,262 when compared to net position at the end of the previous year.

UMATILLA COUNTY

Management's Discussion and Analysis
June 30, 2024

Exhibit 2

STATEMENT OF NET ACTIVITIES
(Dollars in Thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 22,296	\$ 20,219	\$ 13,825
Operating grants and contributions	41,342	45,332	43,093
Capital grants and contributions	-	-	-
General receipts:			
Property taxes	23,769	22,713	22,069
Fines and forfeitures	248	237	297
Earnings on investments	2,995	1,198	314
Refunds and miscellaneous	5,444	5,638	4,097
Total Revenues	<u>96,094</u>	<u>95,337</u>	<u>83,695</u>
Expenses:			
General government	\$ 26,799	\$ 31,110	\$ 20,670
Public safety	28,528	25,341	23,004
Highways and streets	12,175	15,736	13,514
Culture and recreation	3,297	2,332	1,888
Education	1,053	960	952
Health	12,563	11,678	9,506
Interest on long-term debt	336	393	451
Total Expenses	<u>84,751</u>	<u>87,550</u>	<u>69,985</u>
Change in net position	11,343	7,787	13,710
Net position, beginning	127,480	119,693	105,983
Net position, ending	<u>\$ 138,823</u>	<u>\$ 127,480</u>	<u>\$ 119,693</u>

26.53% of the balance of net position or \$36.84 million, is considered unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

The largest portion of the County's net position 51.74% reflects its investment in capital assets (land, buildings, equipment, improvements, construction in progress and infrastructure), less any related debt. The County uses these assets to provide services to the people of the County; consequently these assets are not available for future spending. Although the investment in its capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate this liability.

Governmental Funds Financial Analysis

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Umatilla County's governmental funds is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, Umatilla County's governmental funds reported combined ending fund balances of \$66.8 million, a decrease of \$2,975,726 when compared to the previous year. The majority of the combined fund balances is reserved or committed and only available for spending within the designated funds and/or

The Combined General Fund, Public Works Fund, Community Benefit Plan Fund, and 2050 Plan Fund are considered major funds by the County. These major funds account for 61.3% of the combined governmental fund balances.

The major funds account for 71.2% of total governmental revenues and 71.1% of total governmental Public Safety and Health programs account for 28.8% of all governmental expenditures.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

General Fund: The Combined General Fund is the chief operating fund for Umatilla County. At the end of the year, the fund balance of the Combined General Fund was \$22.5 million. As a measure of the General Fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. The ending fund balance represents 61.3% of total combined general fund expenditures for the fiscal year ending 2024. The net change in the fund balance for the Combined General Fund was a \$554,186 decrease.

Property tax is a significant revenue source for the General Fund. The year's collections represent 63.1% of total Combined General Fund revenues.

Public Works Fund. The Public Works Fund's primary source of revenue is the gas tax distributed by the State of Oregon. Gas tax receipts were \$8.20 million, compared to \$7.38 million the prior year.

The Public Works Fund revenues exceeded expenditures and transferred out \$2,279,146 in the current year.

General Fund Budgetary Highlights

The County made revisions to the original General Fund appropriations adopted by the Board of Commissioners for the 2023-24 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a .5% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budgeted revenues by \$722,286. General fund expenditures were \$5,808,196 under budget.

UMATILLA COUNTY

Management's Discussion and Analysis
June 30, 2024

Exhibit 3

OUTSTANDING DEBT AT YEAR END
(Dollars in Thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Limited tax bonds	\$ 5,320	\$ 6,555	\$ 7,665
Notes Payable	168	208	247
Total	<u>\$ 5,488</u>	<u>\$ 6,763</u>	<u>\$ 7,912</u>

The County sponsored a new wastewater collection system for the community of Reith. As part of that project the County entered into a contract for a loan from the Oregon Department of Environmental Quality in the year ended June 30, 2005. The project was completed in 2007-2008. The loan had a limit of \$381 thousand and payments commenced six months after project completion on a semi-annual basis. The Reith Sanitary District will pay the County back on the 20-year loan. Please see notes to basic financial statements for additional information.

Additionally, in 2008 the County constructed a new building with a construction loan of \$314 thousand.

Total County debt outstanding represents .03% of county real market value.

Economic Factors and Next Year's Budget

Oregon's seasonally adjusted unemployment annual rate is 4.1%, an increase from 3.5% in the prior year, and is the same as the U.S. rate of 4.1%. However, Oregon has typically trailed the U.S. rate over the last ten years leading to a shortfall of income taxes in the state and a continuing budget crisis. State programs operated by the County, particularly in areas of health and public safety, are always subject to reduction in the State's budget balancing exercise. The County continues to conservatively budget its resources.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$55.1 million (net of accumulated depreciation). The investment in fixed assets includes land, buildings, equipment, infrastructure (roadways and bridges) and construction in progress.

Additional information on Umatilla County's fixed assets can be found in the notes to the financial statements, immediately following the basic statements.

Exhibit 3

FIXED ASSETS AT YEAR END

(Dollars in Thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Land	\$ 1,312	\$ 1,312	\$ 1,312
Construction in progress	20,557	9,892	3,227
Sub-Total	<u>21,869</u>	<u>11,204</u>	<u>4,539</u>
Depreciable assets:			
Buildings	33,550	26,780	26,424
Equipment	23,879	22,705	21,136
Infrastructure	127,035	127,410	127,410
Sub-total	<u>184,464</u>	<u>176,895</u>	<u>174,970</u>
Accumulated Depreciation	(134,343)	(130,421)	(126,020)
Total general fixed assets	<u>\$ 71,990</u>	<u>\$ 57,678</u>	<u>\$ 53,489</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$5.5 million. Of this amount \$5.3 million is comprised of the Limited Tax Pension Bonds issued in 2005 and \$168 thousand is comprised of notes backed by the full faith and credit of the County.

Limited Tax Pension Bonds. The Pension Bonds were issued to address the County's estimated PERS unfunded actuarial liability in 2005. The 5% of real market value statutory limitation on pension bonds is well in excess of outstanding debt.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2024

The County's unemployment rate (not seasonally adjusted) increased over the past year from 3.2% to 3.7%. The County enjoys certain economic advantages: location on both east-west and north-south major highway systems, available water and rail transportation, natural gas transmission lines, and an electrical transmission grid.

A beginning fund balance of \$8.0 million was projected for the General Fund in the 2024 budget. The actual beginning fund balance was \$10.4 million.

The certified property tax base continues to grow. The tax base for 2023-24 increased at a 4.75% rate over the prior year.

Next year's adopted operating budget is \$51.49 million higher than the 2024 operating budget. The General Fund requirements have been projected \$3.39 million above that of the previous year.

Contact Information

The County's financial statements are designed to provide the user (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Finance Office at 216 S.E. 4th St., Pendleton, Oregon 97801.

SUPPLEMENTARY INFORMATION

UMATILLA COUNTY, OREGON

Combining Balance Sheet
General Fund
June 30, 2024

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash and investments	\$ 10,593,129	\$ 11,942,493	\$ 22,535,622
Total assets	<u>\$ 10,593,129</u>	<u>\$ 11,942,493</u>	<u>\$ 22,535,622</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Committed	-	11,942,493	11,942,493
Assigned	-	-	-
Unassigned	10,593,129	-	10,593,129
Total fund balances	<u>10,593,129</u>	<u>11,942,493</u>	<u>22,535,622</u>
Total liabilities and fund balances	<u>\$ 10,593,129</u>	<u>\$ 11,942,493</u>	<u>\$ 22,535,622</u>

UMATILLA COUNTY, OREGON

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year Ended June 30, 2024

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>REVENUES:</u>			
Taxes	\$ 22,138,977	\$ 1,310,765	\$ 23,449,742
Intergovernmental	3,806,213	1,008,833	4,815,046
Charges for services	4,166,189	-	4,166,189
Interest	499,140	608,539	1,107,679
Miscellaneous & reimbursements	3,605,929	15,000	3,620,929
Total revenues	<u>34,216,448</u>	<u>2,943,137</u>	<u>37,159,585</u>
<u>EXPENDITURES:</u>			
Current:			
General government	10,886,627	1,176,500	12,063,127
Public safety	20,093,769	-	20,093,769
Education	433,254	-	433,254
Health	3,974,157	-	3,974,157
Total expenditures	<u>35,387,807</u>	<u>1,176,500</u>	<u>36,564,307</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,171,359)</u>	<u>1,766,637</u>	<u>595,278</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating transfers in	3,711,326	-	3,711,326
Operating transfers out	<u>(2,360,790)</u>	<u>(2,500,000)</u>	<u>(4,860,790)</u>
Total other financing sources (uses)	<u>1,350,536</u>	<u>(2,500,000)</u>	<u>(1,149,464)</u>
<u>NET CHANGE IN FUND BALANCES</u>	179,177	(733,363)	(554,186)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>10,413,952</u>	<u>12,675,856</u>	<u>23,089,808</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 10,593,129</u>	<u>\$ 11,942,493</u>	<u>\$ 22,535,622</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Current year taxes	\$ 20,250,000	\$ 20,250,000	\$ 20,610,985	\$ 360,985
Prior year taxes	450,000	450,000	473,014	23,014
In-lieu of taxes	870,000	870,000	1,054,978	184,978
Intergovernmental:				
Federal revenues	-	250,000	250,272	272
State revenues	208,929	208,929	197,053	(11,876)
Local revenues	65,000	65,000	50,456	(14,544)
Amusement tax	15,000	15,000	16,818	1,818
Liquor tax	530,000	530,000	535,132	5,132
Cigarette tax	40,000	40,000	38,145	(1,855)
Railcar taxes	15,000	15,000	16,735	1,735
CAFFA grant	405,500	405,500	372,306	(33,194)
Emergency services grants	100,000	100,000	59,616	(40,384)
Nurse family partnership grants	223,450	273,450	213,429	(60,021)
Communicable disease grants	867,245	867,245	564,681	(302,564)
Family planning grants and other	150,815	150,815	212,768	61,953
PE51-01 PH Modernization grants and other	637,453	637,453	755,863	118,410
Health department grants	54,000	(166,000)	218,086	384,086
Juvenile court/detention grants	206,558	206,558	158,099	(48,459)
Maternal & Child grants	113,735	113,735	146,754	33,019
Charges for services:				
Miscellaneous fees	1,513,984	1,538,984	1,387,359	(151,625)
Marriage, court, and mediation fees	368,000	368,000	374,425	6,425
Jail fees	1,256,193	1,486,193	1,887,897	401,704
District attorney fees	141,100	141,100	157,106	16,006
Election fees	45,000	45,000	29,693	(15,307)
Planning fees	206,700	206,700	180,157	(26,543)
Code enforcement fees	60,600	60,600	71,060	10,460
Surveyor fees and other	49,000	49,000	48,958	(42)
Tax collector fees and other	40,500	40,500	29,534	(10,966)
Investment revenue	400,000	400,000	499,140	99,140
Other revenues:				
Indirect cost revenue	3,376,000	3,576,000	3,149,560	(426,440)
Refunds and reimbursements	237,400	237,400	268,912	31,512
Rent received	50,000	50,000	122,276	72,276
Donations	12,000	12,000	5,344	(6,656)
Miscellaneous	-	-	59,837	59,837
Total revenues	32,959,162	33,494,162	34,216,448	722,286

UMATILLA COUNTY, OREGON

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual - Detail
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>EXPENDITURES (by department):</u>				
<u>General government:</u>				
Assessor:				
Personnel services	1,631,253	1,631,253	1,586,500	44,753
Materials & services	321,597	346,597	300,554	46,043
Total assessor	<u>1,952,850</u>	<u>1,977,850</u>	<u>1,887,054</u>	<u>90,796</u>
Board of commissioners:				
Personnel services	969,947	969,947	876,132	93,815
Materials & services	228,794	578,794	520,594	58,200
Total board of commissioners	<u>1,198,741</u>	<u>1,548,741</u>	<u>1,396,726</u>	<u>152,015</u>
Human resources:				
Personnel services	486,880	486,880	453,520	33,360
Materials & services	137,308	137,308	86,093	51,215
Total human resources	<u>624,188</u>	<u>624,188</u>	<u>539,613</u>	<u>84,575</u>
Finance:				
Personnel services	640,982	640,982	595,070	45,912
Materials & services	119,654	119,654	112,366	7,288
Total finance	<u>760,636</u>	<u>760,636</u>	<u>707,436</u>	<u>53,200</u>
County records:				
Personnel services	279,714	279,714	269,014	10,700
Materials & services	63,893	63,893	56,488	7,405
Total county records	<u>343,607</u>	<u>343,607</u>	<u>325,502</u>	<u>18,105</u>
Elections:				
Personnel services	274,771	274,771	247,057	27,714
Materials & services	233,630	233,630	152,786	80,844
Total elections	<u>508,401</u>	<u>508,401</u>	<u>399,843</u>	<u>108,558</u>
Planning:				
Personnel services	604,608	639,608	638,607	1,001
Materials & services	101,533	101,533	100,236	1,297
Total planning	<u>706,141</u>	<u>741,141</u>	<u>738,843</u>	<u>2,298</u>

UMATILLA COUNTY, OREGON

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual - Detail
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Surveyor:				
Personnel services	63,249	63,249	47,283	15,966
Materials & services	35,920	35,920	27,184	8,736
Total surveyor	<u>99,169</u>	<u>99,169</u>	<u>74,467</u>	<u>24,702</u>
Tax collector:				
Personnel services	320,583	320,583	293,769	26,814
Materials & services	84,414	84,414	68,335	16,079
Total tax collector	<u>404,997</u>	<u>404,997</u>	<u>362,104</u>	<u>42,893</u>
Veterans service:				
Personnel services	360,619	360,619	348,937	11,682
Materials & services	64,619	64,619	58,634	5,985
Total veterans service	<u>425,238</u>	<u>425,238</u>	<u>407,571</u>	<u>17,667</u>
Administration:				
Personnel services	336,415	336,415	239,151	97,264
Materials & services	115,431	115,431	97,602	17,829
Total administration	<u>451,846</u>	<u>451,846</u>	<u>336,753</u>	<u>115,093</u>
Building maintenance:				
Personnel services	589,635	589,635	534,299	55,336
Materials & services	114,994	114,994	114,793	201
Total building maintenance	<u>704,629</u>	<u>704,629</u>	<u>649,092</u>	<u>55,537</u>
Computer information services:				
Personnel services	877,425	947,425	935,529	11,896
Materials & services	229,051	279,051	255,760	23,291
Total computer information services	<u>1,106,476</u>	<u>1,226,476</u>	<u>1,191,289</u>	<u>35,187</u>
Communication:				
Personnel services	87,804	87,804	83,837	3,967
Materials & services	56,958	56,958	46,938	10,020
Total communication	<u>144,762</u>	<u>144,762</u>	<u>130,775</u>	<u>13,987</u>
Code enforcement:				
Personnel services	124,066	124,066	103,102	20,964
Materials & services	14,420	14,420	14,227	193
Total code enforcement	<u>138,486</u>	<u>138,486</u>	<u>117,329</u>	<u>21,157</u>

UMATILLA COUNTY, OREGON

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual - Detail
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Geographical information director:				
Personnel services	561,403	561,403	457,884	103,519
Materials & services	56,197	56,197	51,943	4,254
Total geographical information director	<u>617,600</u>	<u>617,600</u>	<u>509,827</u>	<u>107,773</u>
General county:				
Personnel services	50,000	100,000	42,924	57,076
Materials & services	929,040	1,109,040	1,069,479	39,561
Total general county	<u>979,040</u>	<u>1,209,040</u>	<u>1,112,403</u>	<u>96,637</u>
 Total general government	<u>11,166,807</u>	<u>11,926,807</u>	<u>10,886,627</u>	<u>1,040,180</u>
Public safety:				
District attorney:				
Personnel services	2,997,629	2,997,629	2,373,119	624,510
Materials & services	453,148	453,148	402,034	51,114
Total district attorney	<u>3,450,777</u>	<u>3,450,777</u>	<u>2,775,153</u>	<u>675,624</u>
Victim Witness:				
Personnel services	235,456	320,456	315,075	5,381
Materials & services	62,765	62,765	42,035	20,730
Total victim witness	<u>298,221</u>	<u>383,221</u>	<u>357,110</u>	<u>26,111</u>
Cultural Specific Grant				
Personnel services	91,271	31,271	-	31,271
Materials & services	9,609	69,609	-	69,609
Total victim witness	<u>100,880</u>	<u>100,880</u>	<u>-</u>	<u>100,880</u>
Emergency services:				
Personnel services	177,970	177,970	137,302	40,668
Materials & services	149,291	149,291	54,247	95,044
Total emergency services	<u>327,261</u>	<u>327,261</u>	<u>191,549</u>	<u>135,712</u>
Jail:				
Personnel services	5,467,497	5,895,614	5,487,089	408,525
Materials & services	4,029,792	4,029,792	3,640,661	389,131
Total jail	<u>9,497,289</u>	<u>9,925,406</u>	<u>9,127,750</u>	<u>797,656</u>
Juvenile:				
Personnel services	1,040,606	1,040,606	669,544	371,062
Materials & services	524,923	524,923	337,875	187,048
Total juvenile	<u>1,565,529</u>	<u>1,565,529</u>	<u>1,007,419</u>	<u>558,110</u>

UMATILLA COUNTY, OREGON

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual - Detail
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Sheriff - SO admin:				
Personnel services	1,154,885	1,215,994	1,172,572	43,422
Materials & services	225,050	225,050	212,071	12,979
Total sheriff - SO admin	<u>1,379,935</u>	<u>1,441,044</u>	<u>1,384,643</u>	<u>56,401</u>
Sheriff - criminal:				
Personnel services	3,947,634	4,370,453	4,084,224	286,229
Materials & services	1,281,005	1,281,005	1,165,921	115,084
Total sheriff - criminal	<u>5,228,639</u>	<u>5,651,458</u>	<u>5,250,145</u>	<u>401,313</u>
Total public safety	<u>21,848,531</u>	<u>22,845,576</u>	<u>20,093,769</u>	<u>2,751,807</u>
<u>Education:</u>				
Cooperative extension service:				
Materials & services	550,370	550,370	433,254	117,116
Total education	<u>550,370</u>	<u>550,370</u>	<u>433,254</u>	<u>117,116</u>
<u>Health:</u>				
Nurse Family Partnership:				
Personnel services	307,097	307,097	281,050	26,047
Materials & services	111,207	141,207	115,234	25,973
Total nurse family partnership	<u>418,304</u>	<u>448,304</u>	<u>396,284</u>	<u>52,020</u>
Communicable disease:				
Personnel services	1,611,527	1,611,527	1,012,691	598,836
Materials & services	364,318	364,318	287,410	76,908
Total communicable disease	<u>1,975,845</u>	<u>1,975,845</u>	<u>1,300,101</u>	<u>675,744</u>
Family planning:				
Personnel services	480,404	480,404	323,363	157,041
Materials & services	159,637	159,637	142,322	17,315
Total family planning	<u>640,041</u>	<u>640,041</u>	<u>465,685</u>	<u>174,356</u>
Health department:				
Personnel services	826,713	826,713	589,234	237,479
Materials & services	170,276	340,276	282,444	57,832
Total health department	<u>996,989</u>	<u>1,166,989</u>	<u>871,678</u>	<u>295,311</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
PE51-01 PH modernization				
Personnel services	524,753	524,753	464,625	60,128
Materials & services	182,364	182,364	169,863	12,501
Total PE51-01 PH modernization	707,117	707,117	634,488	72,629
Maternal and child health care:				
Personnel services	304,356	304,356	180,512	123,844
Materials & services	133,181	133,181	125,409	7,772
Total maternal and child health care	437,537	437,537	305,921	131,616
Total health	5,175,833	5,375,833	3,974,157	1,401,676
Operating contingency	2,249,744	497,417	-	497,417
Total expenditures	40,991,285	41,196,003	35,387,807	5,808,196
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(8,032,123)</u>	<u>(7,701,841)</u>	<u>(1,171,359)</u>	<u>6,530,482</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	5,486,966	5,541,966	3,711,326	(1,830,640)
Operating transfers out	(2,454,843)	(2,840,125)	(2,360,790)	479,335
Total other financing sources (uses)	3,032,123	2,701,841	1,350,536	(1,351,305)
<u>NET CHANGE IN FUND BALANCES</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>179,177</u>	<u>5,179,177</u>
<u>FUND BALANCES, BEGINNING</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>10,413,952</u>	<u>2,413,952</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 10,593,129</u>	<u>\$ 7,593,129</u>

UMATILLA COUNTY, OREGON

PERS/Stimulus Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Payments in-lieu of taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,310,765	\$ 310,765
COVID-19 grant	-	-	1,008,833	1,008,833
Miscellaneous & reimbursements	-	-	15,000	15,000
Interest	80,000	380,000	608,539	228,539
Total revenues	<u>1,080,000</u>	<u>1,380,000</u>	<u>2,943,137</u>	<u>1,563,137</u>
<u>EXPENDITURES:</u>				
Stimulus reserve:				
Materials & services	2,040,000	2,040,000	1,161,500	878,500
Contingency	1,960,000	1,960,000	-	1,960,000
Total stimulus reserve	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,161,500</u>	<u>2,838,500</u>
PERS reserve				
Materials & services	20,000	20,000	15,000	5,000
Contingency	5,060,000	8,560,000	-	8,560,000
Total PERS reserve	<u>5,080,000</u>	<u>8,580,000</u>	<u>15,000</u>	<u>8,565,000</u>
Total expenditures	<u>9,080,000</u>	<u>12,580,000</u>	<u>1,176,500</u>	<u>11,403,500</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(8,000,000)	(11,200,000)	1,766,637	12,966,637
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(2,500,000)	(2,500,000)	(2,500,000)	-
<u>NET CHANGE IN FUND BALANCES</u>	(10,500,000)	(13,700,000)	(733,363)	12,966,637
<u>FUND BALANCES, BEGINNING</u>	10,500,000	13,700,000	12,675,856	(1,024,144)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,942,493</u>	<u>\$ 11,942,493</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

June 30, 2024

Special revenue funds:

- Bicycle path fund
- Parks fund
- Tax anticipation notes fund
- Emergency 911 telephone system fund
- Corrections assessment fund
- Special transportation fund
- Law library fund
- Records archiving fund
- Tax foreclosed property fund
- Human services fund
- Public land corner preservation fund
- Fair improvement fund
- EOTEC reserve fund
- Community corrections fund
- Economic development fund
- County road improvement fund
- Umatilla County road district fund
- Sheriff - marine fund
- School based health center fund
- Nuisance abatement fund
- Extension special equipment fund
- County fair fund
- County school fund
- Unitary assessment fund
- Community services development fund
- Mediation services fund
- Academic achievements awards fund
- Juvenile Work Crew fund
- Assessment and taxation fund
- Prepaid taxes fund
- CARES program fund
- Environment health fund
- Coalitions of Umatilla County fund
- Special services fund
- Health Special Programs fund
- FPEP reserve fund
- GIS equipment reserve fund
- Dispatch reserve fund
- NAIFA reserve fund
- Inmate welfare fund

Debt service funds:

- Debt service fund
- PERS bond fund
- Reith wastewater fund

Capital projects funds:

- Facilities improvement fund
- Capital purchases management fund

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>ASSETS:</u>				
Cash	\$ 15,253,589	\$ 3,174,371	\$ 7,418,658	\$ 25,846,618
Total assets	<u>\$ 15,253,589</u>	<u>\$ 3,174,371</u>	<u>\$ 7,418,658</u>	<u>\$ 25,846,618</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	11,667,007	96,669	-	11,763,676
Committed	3,061,079	3,077,702	-	6,138,781
Assigned	525,503	-	7,418,658	7,944,161
Unassigned	-	-	-	-
Total fund balances	<u>15,253,589</u>	<u>3,174,371</u>	<u>7,418,658</u>	<u>25,846,618</u>
Total liabilities and fund balances	<u>\$ 15,253,589</u>	<u>\$ 3,174,371</u>	<u>\$ 7,418,658</u>	<u>\$ 25,846,618</u>

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Year Ended June 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Taxes	\$ 318,980	\$ 57	\$ -	\$ 319,037
Intergovernmental	18,492,838	1,753,869	-	20,246,707
Charges for services	3,974,546	-	-	3,974,546
Fines & forfeitures	247,871	-	-	247,871
Interest	817,204	155,570	301,474	1,274,248
Miscellaneous & reimbursements	1,356,900	-	300,000	1,656,900
Total revenues	<u>25,208,339</u>	<u>1,909,496</u>	<u>601,474</u>	<u>27,719,309</u>
<u>EXPENDITURES:</u>				
General government	4,820,580	-	143,917	4,964,497
Public safety	8,167,949	-	-	8,167,949
Highways and streets	576,795	-	-	576,795
Culture and recreation	3,276,682	-	-	3,276,682
Education	617,583	-	-	617,583
Health	8,546,255	-	-	8,546,255
Capital outlay	209,769	-	398,202	607,971
Debt Service:				
Principal	-	1,274,927	-	1,274,927
Interest	-	336,111	-	336,111
Total expenditures	<u>26,215,613</u>	<u>1,611,038</u>	<u>542,119</u>	<u>28,368,770</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(1,007,274)</u>	<u>298,458</u>	<u>59,355</u>	<u>(649,461)</u>
<u>OTHER FINANCING SOURCES</u>				
<u>(USES):</u>				
Operating transfers in	3,059,991	-	2,138,320	5,198,311
Operating transfers out	(3,605,082)	-	-	(3,605,082)
Total other financing sources (uses)	<u>(545,091)</u>	<u>-</u>	<u>2,138,320</u>	<u>1,593,229</u>
<u>NET CHANGE IN FUND</u>				
<u>BALANCES</u>	<u>(1,552,365)</u>	<u>298,458</u>	<u>2,197,675</u>	<u>943,768</u>
<u>FUND BALANCE, BEGINNING</u>				
<u>OF YEAR</u>	<u>16,805,954</u>	<u>2,875,913</u>	<u>5,220,983</u>	<u>24,902,850</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 15,253,589</u>	<u>\$ 3,174,371</u>	<u>\$ 7,418,658</u>	<u>\$ 25,846,618</u>

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds

June 30, 2024

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **Bicycle path fund** - accounts for one percent of State Motor Vehicle fees collected pursuant to ORS 366.514.
- **Parks fund** - accounts for county recreational vehicle registration fees from the State.
- **Tax anticipation notes fund** - budgeted each year in anticipation of a shortfall in resources before the property tax revenues come in as provided by ORS 278A.180.
- **Emergency 911 telephone system fund** - accounts for revenues from the State telephone excise tax and committed revenues from the General Fund and City of Pendleton under an intergovernmental agreement for dispatch of emergency communication services.
- **Corrections assessment fund** - accounts for assessments imposed by a circuit or municipal court or justice court.
- **Special transportation fund** - accounts for grant monies received from the State elderly and disabled special transportation fund.
- **Law library fund** - accounts for law library fees received from the State.
- **Records archiving fund** - accounts for clerk's record fees pursuant to ORS 205.320 for acquiring storage and retrieval systems.
- **Tax foreclosed property fund** - accounts for the receipt and sale of foreclosed properties for delinquent property taxes.
- **Human services fund** - accounts for revenues from the delivery of alcohol, drug, and gambling services.
- **Public land corner preservation fund** - accounts for the collection of recording fees on real property transactions and surveying activities.
- **Fair improvement fund** - accounts for receipts to be applied to the County's obligation for construction of EOTEC.
- **EOTEC reserve fund** - accounts for the accumulated and expending funds deemed necessary for the operation of EOTEC.
- **Community corrections fund** - accounts for grant activities under intergovernmental agreements between the State of Oregon and the County.
- **Economic development fund** - accounts for the receipt of video lottery monies distributed by the State of Oregon.
- **County road improvement fund** - accounts for activities of local improvement districts created by the County under Oregon
- **Umatilla County road district fund** - accounts for the receipt of road project monies distributed by the U.S. Forest Service for the Secure Rural Schools Program.
- **Sheriff - marine fund** - accounts for activities under state grant with Oregon State Marine Board.
- **School based health center fund** - accounts for health care activity at specified school locations within the County.
- **Nuisance abatement fund** - accounts for nuisance abatement activities.
- **Extension special equipment fund** - accounts for the activities of a soil probe truck.

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds (Continued)

June 30, 2024

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **County fair fund** - accounts for fair and fairgrounds activities.
- **County school fund** - accounts for federal forest reserve revenues.
- **Unitary assessment fund** - accounts for grant activity that supports the Victim/Witness Program.
- **Community services development fund** - accounts for grant activity associated with services to the community and staff
- **Mediation services fund** - accounts for mediation services fees.
- **Academic Achievements fund** - accumulates and accounts for funds intended to reward positive academic achievement.
- **Juvenile Work Crew fund** - accumulates proceeds for youth work crews for the benefit of the youth.
- **Assessment and taxation fund** - accounts for the collection of recording fees and interest, pursuant to state law.
- **Prepaid taxes fund** - funds for property taxes that have been collected but not yet assessed.
- **CARES program fund** - accounts for activity under a Memorandum of Agreement between several school districts, the ESD, Head Start, and the County.
- **Environment health fund** - accounts for economic activities for environmental health program under an intergovernmental agreement with the Oregon Public Health Foodborne Illness Program.
- **Coalitions of Umatilla County fund** - accounts for grant activities associated with youth and children services.
- **Special services fund** - accounts for costs associated with physical security of the Courts.
- **Health Special Programs fund** - to segregate special programs within the Public Health Dept.
- **FPEP reserve fund** - to fund future needs of the health department.
- **GIS equipment reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the GIS program.
- **Dispatch reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the dispatch center.
- **NAIFA reserve fund** - accounts for usage of funds donated by NAIFA.
- **Inmate welfare fund** - accounts for funds intended to benefit inmates.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Tax Anticipation Notes</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>
<u>ASSETS:</u>							
Cash	\$ 504,746	\$ 988,310	\$ -	\$ 7,010	\$ 10	\$ 3,540,005	\$ 51,134
Total assets	<u>\$ 504,746</u>	<u>\$ 988,310</u>	<u>\$ -</u>	<u>\$ 7,010</u>	<u>\$ 10</u>	<u>\$ 3,540,005</u>	<u>\$ 51,134</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	504,746	988,310	-	7,010	10	3,540,005	51,134
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>504,746</u>	<u>988,310</u>	<u>-</u>	<u>7,010</u>	<u>10</u>	<u>3,540,005</u>	<u>51,134</u>
Total liabilities and fund balances	<u>\$ 504,746</u>	<u>\$ 988,310</u>	<u>\$ -</u>	<u>\$ 7,010</u>	<u>\$ 10</u>	<u>\$ 3,540,005</u>	<u>\$ 51,134</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

Continued from previous page.

	<u>Records Archiving</u>	<u>Tax Foreclosed Property</u>	<u>Human Services</u>	<u>Public Land Corner Preservation</u>	<u>Fair Improvement</u>	<u>EOTEC Reserve</u>	<u>Community Corrections</u>
<u>ASSETS:</u>							
Cash	\$ 76,525	\$ 5,000	\$ 2,156,721	\$ 71,647	\$ 525,503	\$ 71,332	\$ 1,613,280
Total assets	<u>\$ 76,525</u>	<u>\$ 5,000</u>	<u>\$ 2,156,721</u>	<u>\$ 71,647</u>	<u>\$ 525,503</u>	<u>\$ 71,332</u>	<u>\$ 1,613,280</u>
<u>LIABILITIES:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>							
Restricted	76,525	5,000	2,156,721	71,647	-	-	1,613,280
Committed	-	-	-	-	-	71,332	-
Assigned	-	-	-	-	525,503	-	-
Total fund balances	<u>76,525</u>	<u>5,000</u>	<u>2,156,721</u>	<u>71,647</u>	<u>525,503</u>	<u>71,332</u>	<u>1,613,280</u>
Total liabilities and fund balances	<u>\$ 76,525</u>	<u>\$ 5,000</u>	<u>\$ 2,156,721</u>	<u>\$ 71,647</u>	<u>\$ 525,503</u>	<u>\$ 71,332</u>	<u>\$ 1,613,280</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

Continued from previous page.

	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Umatilla County Road District</u>	<u>Sheriff Marine</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>
<u>ASSETS:</u>							
Cash	\$ 1,402,605	\$ 186,985	\$ -	\$ 343,959	\$ 199,771	\$ 57,423	\$ 24,167
Total assets	<u>\$ 1,402,605</u>	<u>\$ 186,985</u>	<u>\$ -</u>	<u>\$ 343,959</u>	<u>\$ 199,771</u>	<u>\$ 57,423</u>	<u>\$ 24,167</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	1,402,605	-	-	343,959	-	-	-
Committed	-	186,985	-	-	199,771	57,423	24,167
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>1,402,605</u>	<u>186,985</u>	<u>-</u>	<u>343,959</u>	<u>199,771</u>	<u>57,423</u>	<u>24,167</u>
Total liabilities and fund balances	<u>\$ 1,402,605</u>	<u>\$ 186,985</u>	<u>\$ -</u>	<u>\$ 343,959</u>	<u>\$ 199,771</u>	<u>\$ 57,423</u>	<u>\$ 24,167</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

Continued from previous page.

	<u>County Fair</u>	<u>County School</u>	<u>Unitary Assessment</u>	<u>Comm. Serv. Develop.</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>	<u>Juvenile Work Crew</u>
<u>ASSETS:</u>							
Cash	\$ 263,299	\$ 142,881	\$ 267,181	\$ 226,585	\$ 175,555	\$ 8,287	\$ 7,876
Total assets	<u>\$ 263,299</u>	<u>\$ 142,881</u>	<u>\$ 267,181</u>	<u>\$ 226,585</u>	<u>\$ 175,555</u>	<u>\$ 8,287</u>	<u>\$ 7,876</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	-	142,881	267,181	-	175,555	-	-
Committed	263,299	-	-	226,585	-	8,287	7,876
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>263,299</u>	<u>142,881</u>	<u>267,181</u>	<u>226,585</u>	<u>175,555</u>	<u>8,287</u>	<u>7,876</u>
Total liabilities and fund balances	<u>\$ 263,299</u>	<u>\$ 142,881</u>	<u>\$ 267,181</u>	<u>\$ 226,585</u>	<u>\$ 175,555</u>	<u>\$ 8,287</u>	<u>\$ 7,876</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

Continued from previous page.

	<u>Assessment and Taxation</u>	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>	<u>Special Services</u>	<u>Health Special Programs</u>
<u>ASSETS:</u>							
Cash	\$ 209,207	\$ 20,026	\$ 519,481	\$ 91,205	\$ -	\$ 614	\$ 80,013
Total assets	<u>\$ 209,207</u>	<u>\$ 20,026</u>	<u>\$ 519,481</u>	<u>\$ 91,205</u>	<u>\$ -</u>	<u>\$ 614</u>	<u>\$ 80,013</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	209,207	20,026	-	91,205	-	-	-
Committed	-	-	519,481	-	-	614	80,013
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>209,207</u>	<u>20,026</u>	<u>519,481</u>	<u>91,205</u>	<u>-</u>	<u>614</u>	<u>80,013</u>
Total liabilities and fund balances	<u>\$ 209,207</u>	<u>\$ 20,026</u>	<u>\$ 519,481</u>	<u>\$ 91,205</u>	<u>\$ -</u>	<u>\$ 614</u>	<u>\$ 80,013</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

Continued from previous page.

	<u>FPEP Reserve</u>	<u>GIS Equipment Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Inmate Welfare</u>	<u>Totals</u>
<u>ASSETS:</u>						
Cash	\$ 833,489	\$ 149,268	\$ 274,327	\$ 20,872	\$ 137,290	\$ 15,253,589
Total assets	<u>\$ 833,489</u>	<u>\$ 149,268</u>	<u>\$ 274,327</u>	<u>\$ 20,872</u>	<u>\$ 137,290</u>	<u>\$ 15,253,589</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Restricted	-	-	-	-	-	11,667,007
Committed	833,489	149,268	274,327	20,872	137,290	3,061,079
Assigned	-	-	-	-	-	525,503
Total fund balances	<u>833,489</u>	<u>149,268</u>	<u>274,327</u>	<u>20,872</u>	<u>137,290</u>	<u>15,253,589</u>
Total liabilities and fund balances	<u>\$ 833,489</u>	<u>\$ 149,268</u>	<u>\$ 274,327</u>	<u>\$ 20,872</u>	<u>\$ 137,290</u>	<u>\$ 15,253,589</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2023

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Tax Anticipation Notes</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	76,404	97,343	-	2,275,172	-	2,976,187	-
Charges for services	-	105,490	-	-	-	-	-
Fines & forfeitures	-	-	-	-	89,917	-	76,050
Interest	20,169	36,667	-	-	753	144,710	3,729
Miscellaneous & reimbursements	-	550,813	-	-	-	-	-
Total revenues	<u>96,573</u>	<u>790,313</u>	<u>-</u>	<u>2,275,172</u>	<u>90,670</u>	<u>3,120,897</u>	<u>79,779</u>
<u>EXPENDITURES:</u>							
General government	-	-	-	-	-	1,423,720	-
Public safety	-	-	-	3,345,251	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	271,988	-	-	-	-	-
Education	-	-	-	-	-	-	63,409
Health	-	-	-	-	-	-	-
Capital outlay	-	30,685	-	-	-	-	-
Total expenditures	<u>-</u>	<u>302,673</u>	<u>-</u>	<u>3,345,251</u>	<u>-</u>	<u>1,423,720</u>	<u>63,409</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>96,573</u>	<u>487,640</u>	<u>-</u>	<u>(1,070,079)</u>	<u>90,670</u>	<u>1,697,177</u>	<u>16,370</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	-	1,277,089	-	-	-
Operating transfers out	-	-	-	(200,000)	(107,511)	-	(26,297)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,077,089</u>	<u>(107,511)</u>	<u>-</u>	<u>(26,297)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>96,573</u>	<u>487,640</u>	<u>-</u>	<u>7,010</u>	<u>(16,841)</u>	<u>1,697,177</u>	<u>(9,927)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>408,173</u>	<u>500,670</u>	<u>-</u>	<u>-</u>	<u>16,851</u>	<u>1,842,828</u>	<u>61,061</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 504,746</u>	<u>\$ 988,310</u>	<u>\$ -</u>	<u>\$ 7,010</u>	<u>\$ 10</u>	<u>\$ 3,540,005</u>	<u>\$ 51,134</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2023

Continued from previous page.

	<u>Records Archiving</u>	<u>Tax Foreclosed Property</u>	<u>Human Services</u>	<u>Public Land Corner Preservation</u>	<u>Fair Improvement</u>	<u>EOTEC Reserve</u>	<u>Community Corrections</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	5,148,064	-	-	-	4,084,482
Charges for services	11,506	-	-	70,452	-	-	45,741
Fines & forfeitures	-	-	-	-	-	-	-
Interest	3,851	2,557	72,483	2,885	39,840	3,844	84,171
Miscellaneous & reimbursements	-	13,242	463,790	-	100,000	-	43,345
Total revenues	<u>15,357</u>	<u>15,799</u>	<u>5,684,337</u>	<u>73,337</u>	<u>139,840</u>	<u>3,844</u>	<u>4,257,739</u>
<u>EXPENDITURES:</u>							
General government	6,648	4,427	-	53,128	-	-	-
Public safety	-	-	-	-	-	-	4,627,432
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	644,295	18,553	-
Education	-	-	-	-	-	-	-
Health	-	-	5,384,441	-	-	-	-
Capital outlay	16,013	-	106,989	-	-	-	29,129
Total expenditures	<u>22,661</u>	<u>4,427</u>	<u>5,491,430</u>	<u>53,128</u>	<u>644,295</u>	<u>18,553</u>	<u>4,656,561</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(7,304)</u>	<u>11,372</u>	<u>192,907</u>	<u>20,209</u>	<u>(504,455)</u>	<u>(14,709)</u>	<u>(398,822)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	35,837	-	-	-	47,618
Operating transfers out	-	(47,928)	-	-	-	-	(30,701)
Total other financing sources (uses)	<u>-</u>	<u>(47,928)</u>	<u>35,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,917</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(7,304)</u>	<u>(36,556)</u>	<u>228,744</u>	<u>20,209</u>	<u>(504,455)</u>	<u>(14,709)</u>	<u>(381,905)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>83,829</u>	<u>41,556</u>	<u>1,927,977</u>	<u>51,438</u>	<u>1,029,958</u>	<u>86,041</u>	<u>1,995,185</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 76,525</u>	<u>\$ 5,000</u>	<u>\$ 2,156,721</u>	<u>\$ 71,647</u>	<u>\$ 525,503</u>	<u>\$ 71,332</u>	<u>\$ 1,613,280</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2023

Continued from previous page.

	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Umatilla County Road District</u>	<u>Sheriff Marine</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>	<u>County Fair</u>
<u>REVENUES:</u>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	559,608	-	-	518,494	728,742	-	-	147,279
Charges for services	-	53,587	402,063	28,025	-	-	-	2,094,194
Fines & forfeitures	-	-	-	-	-	-	-	-
Interest	167,678	9,505	-	10,430	18,646	2,663	1,060	8,138
Miscellaneous & reimbursements	-	-	-	-	14,245	-	-	108,393
Total revenues	<u>727,286</u>	<u>63,092</u>	<u>402,063</u>	<u>556,949</u>	<u>761,633</u>	<u>2,663</u>	<u>1,060</u>	<u>2,358,004</u>
<u>EXPENDITURES:</u>								
General government	1,635,641	-	-	-	-	6,922	354	-
Public safety	-	-	-	194,766	-	-	-	-
Highways and streets	-	174,732	402,063	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	2,341,846
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	1,066,934	-	-	-
Capital outlay	-	-	-	8,400	-	-	-	18,553
Total expenditures	<u>1,635,641</u>	<u>174,732</u>	<u>402,063</u>	<u>203,166</u>	<u>1,066,934</u>	<u>6,922</u>	<u>354</u>	<u>2,360,399</u>
<u>EXCESS (DEFICIENCY) OF</u>								
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(908,355)</u>	<u>(111,640)</u>	<u>-</u>	<u>353,783</u>	<u>(305,301)</u>	<u>(4,259)</u>	<u>706</u>	<u>(2,395)</u>
<u>OTHER FINANCING SOURCES (USES):</u>								
Operating transfers in	746,000	-	-	-	-	-	-	100,000
Operating transfers out	(2,140,000)	-	-	(52,645)	-	-	-	-
Total other financing sources (uses)	<u>(1,394,000)</u>	<u>-</u>	<u>-</u>	<u>(52,645)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(2,302,355)</u>	<u>(111,640)</u>	<u>-</u>	<u>301,138</u>	<u>(305,301)</u>	<u>(4,259)</u>	<u>706</u>	<u>97,605</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>3,704,960</u>	<u>298,625</u>	<u>-</u>	<u>42,821</u>	<u>505,072</u>	<u>61,682</u>	<u>23,461</u>	<u>165,694</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 1,402,605</u>	<u>\$ 186,985</u>	<u>\$ -</u>	<u>\$ 343,959</u>	<u>\$ 199,771</u>	<u>\$ 57,423</u>	<u>\$ 24,167</u>	<u>\$ 263,299</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2023

Continued from previous page.

	<u>County School</u>	<u>Unitary Assessment</u>	<u>Community Services Development</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>	<u>Juvenile Work Crew</u>	<u>Assessment and Taxation</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,053
Intergovernmental	659,186	80,137	-	-	-	-	-
Charges for services	-	5,240	-	52,636	-	6,528	548,600
Fines & forfeitures	-	-	-	-	-	-	-
Interest	13,037	16,908	9,965	8,432	496	80	5,872
Miscellaneous & reimbursements	-	30,012	-	-	-	-	-
Total revenues	<u>672,223</u>	<u>132,297</u>	<u>9,965</u>	<u>61,068</u>	<u>496</u>	<u>6,608</u>	<u>801,525</u>
<u>EXPENDITURES:</u>							
General government	-	-	4,748	66,516	6,330	-	800,483
Public safety	-	-	-	-	-	500	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	554,174	-	-	-	-	-	-
Health	-	194,535	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>554,174</u>	<u>194,535</u>	<u>4,748</u>	<u>66,516</u>	<u>6,330</u>	<u>500</u>	<u>800,483</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>118,049</u>	<u>(62,238)</u>	<u>5,217</u>	<u>(5,448)</u>	<u>(5,834)</u>	<u>6,108</u>	<u>1,042</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	139,105	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>139,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>118,049</u>	<u>76,867</u>	<u>5,217</u>	<u>(5,448)</u>	<u>(5,834)</u>	<u>6,108</u>	<u>1,042</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>24,832</u>	<u>190,314</u>	<u>221,368</u>	<u>181,003</u>	<u>14,121</u>	<u>1,768</u>	<u>208,165</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 142,881</u>	<u>\$ 267,181</u>	<u>\$ 226,585</u>	<u>\$ 175,555</u>	<u>\$ 8,287</u>	<u>\$ 7,876</u>	<u>\$ 209,207</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2023

Continued from previous page.

	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>	<u>Special Services</u>	<u>Health Special Programs</u>
<u>REVENUES:</u>						
Taxes	\$ 71,927	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	904,832	5,908	-	-	231,000
Charges for services	-	-	509,018	-	2,100	-
Fines & forfeitures	-	-	-	-	81,904	-
Interest	-	31,746	6,475	2	758	5,258
Miscellaneous & reimbursements	-	10,021	10	-	-	625
Total revenues	<u>71,927</u>	<u>946,599</u>	<u>521,411</u>	<u>2</u>	<u>84,762</u>	<u>236,883</u>
<u>EXPENDITURES:</u>						
General government	72,597	-	-	45	572,490	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Health	-	1,048,500	593,905	-	-	257,940
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>72,597</u>	<u>1,048,500</u>	<u>593,905</u>	<u>45</u>	<u>572,490</u>	<u>257,940</u>
<u>EXCESS (DEFICIENCY) OF</u>						
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(670)</u>	<u>(101,901)</u>	<u>(72,494)</u>	<u>(43)</u>	<u>(487,728)</u>	<u>(21,057)</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	-	26,000	-	-	488,342	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>488,342</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(670)</u>	<u>(75,901)</u>	<u>(72,494)</u>	<u>(43)</u>	<u>614</u>	<u>(21,057)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>20,696</u>	<u>595,382</u>	<u>163,699</u>	<u>43</u>	<u>-</u>	<u>101,070</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 20,026</u>	<u>\$ 519,481</u>	<u>\$ 91,205</u>	<u>\$ -</u>	<u>\$ 614</u>	<u>\$ 80,013</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2023

Continued from previous page.

	<u>FPEP Reserve</u>	<u>GIS Equipment Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Inmate Welfare</u>	<u>Totals</u>
<u>REVENUES:</u>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,980
Intergovernmental	-	-	-	-	-	18,492,838
Charges for services	-	11,003	-	2,000	26,363	3,974,546
Fines & forfeitures	-	-	-	-	-	247,871
Interest	64,209	6,132	6,915	882	6,258	817,204
Miscellaneous & reimbursements	-	9,219	13,185	-	-	1,356,900
Total revenues	<u>64,209</u>	<u>26,354</u>	<u>20,100</u>	<u>2,882</u>	<u>32,621</u>	<u>25,208,339</u>
<u>EXPENDITURES:</u>						
General government	-	2,798	128,683	1,256	33,794	4,820,580
Public safety	-	-	-	-	-	8,167,949
Highways and streets	-	-	-	-	-	576,795
Culture and recreation	-	-	-	-	-	3,276,682
Education	-	-	-	-	-	617,583
Health	-	-	-	-	-	8,546,255
Capital outlay	-	-	-	-	-	209,769
Total expenditures	<u>-</u>	<u>2,798</u>	<u>128,683</u>	<u>1,256</u>	<u>33,794</u>	<u>26,215,613</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>64,209</u>	<u>23,556</u>	<u>(108,583)</u>	<u>1,626</u>	<u>(1,173)</u>	<u>(1,007,274)</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	-	-	200,000	-	-	3,059,991
Operating transfers out	(1,000,000)	-	-	-	-	(3,605,082)
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>(545,091)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(935,791)</u>	<u>23,556</u>	<u>91,417</u>	<u>1,626</u>	<u>(1,173)</u>	<u>(1,552,365)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>1,769,280</u>	<u>125,712</u>	<u>182,910</u>	<u>19,246</u>	<u>138,463</u>	<u>16,805,954</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 833,489</u>	<u>\$ 149,268</u>	<u>\$ 274,327</u>	<u>\$ 20,872</u>	<u>\$ 137,290</u>	<u>\$ 15,253,589</u>

UMATILLA COUNTY, OREGON

Bicycle Path Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
DMV license and gas tax	\$ 80,000	\$ 80,000	\$ 76,404	\$ (3,596)
Interest	5,000	5,000	20,169	15,169
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>96,573</u>	<u>11,573</u>
<u>EXPENDITURES:</u>				
Materials & services	263,750	263,750	-	263,750
Contingency	168,000	168,000	-	168,000
Total expenditures	<u>431,750</u>	<u>431,750</u>	<u>-</u>	<u>431,750</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(346,750)	(346,750)	96,573	443,323
<u>FUND BALANCES, BEGINNING</u>	<u>387,500</u>	<u>387,500</u>	<u>408,173</u>	<u>20,673</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 40,750</u>	<u>\$ 40,750</u>	<u>\$ 504,746</u>	<u>\$ 463,996</u>

UMATILLA COUNTY, OREGON

Parks Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State vehicle fees	\$ 130,000	\$ 130,000	\$ 97,343	\$ (32,657)
State grants	35,000	35,000	-	(35,000)
Charges for services:				
Park user fees	85,000	85,000	105,490	20,490
Miscellaneous revenue	-	-	813	813
Donations	-	550,000	550,000	-
Interest	1,200	1,200	36,667	35,467
Total revenues	<u>251,200</u>	<u>801,200</u>	<u>790,313</u>	<u>(10,887)</u>
<u>EXPENDITURES:</u>				
Personnel services	176,814	196,814	186,194	10,620
Materials & services	96,921	196,921	85,794	111,127
Capital outlay	102,000	102,000	30,685	71,315
Contingency	300,465	760,465	-	760,465
Total expenditures	<u>676,200</u>	<u>1,256,200</u>	<u>302,673</u>	<u>953,527</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(425,000)	(455,000)	487,640	942,640
<u>FUND BALANCES, BEGINNING</u>				
	<u>425,000</u>	<u>455,000</u>	<u>500,670</u>	<u>45,670</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 988,310</u>	<u>\$ 988,310</u>

UMATILLA COUNTY, OREGON

Tax Anticipation Notes Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
<u>EXPENDITURES:</u>				
Interest expense	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	-	-
<u>OTHER FINANCING SOURCES (USES):</u>				
Tax anticipation note proceeds	2,000,000	2,000,000	-	2,000,000
Repayment of tax anticipation notes	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(2,000,000)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>				
	-	-	-	-
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Emergency 911 Telephone System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
911 apportionment	\$ 947,260	\$ 947,260	\$ 999,143	\$ 51,883
State apportionments	1,369,292	1,369,292	1,273,029	(96,263)
National Forest rental	4,000	4,000	3,000	(1,000)
Total revenues	<u>2,320,552</u>	<u>2,320,552</u>	<u>2,275,172</u>	<u>(45,380)</u>
<u>EXPENDITURES:</u>				
Personnel services	3,107,850	3,427,495	2,964,046	463,449
Materials & services	409,204	409,204	381,205	27,999
Total expenditures	<u>3,517,054</u>	<u>3,836,699</u>	<u>3,345,251</u>	<u>491,448</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(1,196,502)</u>	<u>(1,516,147)</u>	<u>(1,070,079)</u>	<u>446,068</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,396,502	1,716,147	1,277,089	(439,058)
Operating transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>1,196,502</u>	<u>1,516,147</u>	<u>1,077,089</u>	<u>(439,058)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	7,010	7,010
<u>FUND BALANCES, BEGINNING</u>				
	-	-	-	-
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,010</u>	<u>\$ 7,010</u>

UMATILLA COUNTY, OREGON

Corrections Assessment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & impound fees	\$ 120,000	\$ 120,000	\$ 89,917	\$ (30,083)
Interest	-	-	753	753
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>90,670</u>	<u>(29,330)</u>
<u>EXPENDITURES:</u>				
Contingency	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	100,000	100,000	90,670	(9,330)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(120,000)</u>	<u>(120,000)</u>	<u>(107,511)</u>	<u>12,489</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(20,000)</u>	<u>(20,000)</u>	<u>(16,841)</u>	<u>3,159</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>20,000</u>	<u>20,000</u>	<u>16,851</u>	<u>(3,149)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>

UMATILLA COUNTY, OREGON

Special Transportation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ 2,173,241	\$ 2,220,241	\$ 2,976,187	\$ 755,946
Local grant	120,000	120,000	-	(120,000)
Interest	15,000	15,000	144,710	129,710
Total revenues	<u>2,308,241</u>	<u>2,355,241</u>	<u>3,120,897</u>	<u>765,656</u>
<u>EXPENDITURES:</u>				
Special transportation:				
Materials and services	236,084	236,084	203,878	32,206
Contingency	136,697	136,697	-	136,697
Total special transportation	<u>372,781</u>	<u>372,781</u>	<u>203,878</u>	<u>168,903</u>
STIF program:				
Materials and services	2,726,881	2,726,881	982,909	1,743,972
Contingency	91,374	91,374	-	91,374
Total STIF program	<u>2,818,255</u>	<u>2,818,255</u>	<u>982,909</u>	<u>1,835,346</u>
STIF discretionary:				
Materials and services	-	47,000	46,952	48
STIF intercompany:				
Materials and services	367,205	367,205	189,981	177,224
Total expenditures	<u>3,558,241</u>	<u>3,605,241</u>	<u>1,423,720</u>	<u>2,181,521</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(1,250,000)	(1,250,000)	1,697,177	2,947,177
<u>FUND BALANCES, BEGINNING</u>	1,250,000	1,250,000	1,842,828	592,828
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,540,005</u>	<u>\$ 3,540,005</u>

UMATILLA COUNTY, OREGON

Law Library Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & forfeitures:				
Court fees	\$ 68,000	\$ 76,000	\$ 76,050	\$ 50
Interest	-	-	3,729	3,729
Total revenues	<u>68,000</u>	<u>76,000</u>	<u>79,779</u>	<u>3,779</u>
<u>EXPENDITURES:</u>				
Materials & services	56,915	64,915	63,409	1,506
Contingency	42,496	28,496	-	28,496
Total expenditures	<u>99,411</u>	<u>93,411</u>	<u>63,409</u>	<u>30,002</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(31,411)	(17,411)	16,370	33,781
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(13,589)</u>	<u>(27,589)</u>	<u>(26,297)</u>	<u>1,292</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(45,000)	(45,000)	(9,927)	35,073
<u>FUND BALANCES, BEGINNING</u>				
	<u>45,000</u>	<u>45,000</u>	<u>61,061</u>	<u>16,061</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,134</u>	<u>\$ 51,134</u>

UMATILLA COUNTY, OREGON

Records Archiving Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Land transaction fees	\$ 14,500	\$ 14,500	\$ 11,506	\$ (2,994)
Interest	-	-	3,851	3,851
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>15,357</u>	<u>857</u>
<u>EXPENDITURES:</u>				
Materials & services	6,330	11,330	6,648	4,682
Capital outlay	25,000	25,000	16,013	8,987
Contingency	83,170	78,170	-	78,170
Total expenditures	<u>114,500</u>	<u>114,500</u>	<u>22,661</u>	<u>91,839</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(100,000)	(100,000)	(7,304)	92,696
<u>FUND BALANCES, BEGINNING</u>				
	<u>100,000</u>	<u>100,000</u>	<u>83,829</u>	<u>(16,171)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,525</u>	<u>\$ 76,525</u>

UMATILLA COUNTY, OREGON

Tax Foreclosed Property Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 500	\$ 500	\$ 2,557	\$ 2,057
Sale of public lands	100,000	100,000	13,242	(86,758)
Total revenues	<u>100,500</u>	<u>100,500</u>	<u>15,799</u>	<u>(84,701)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>65,499</u>	<u>65,499</u>	<u>4,427</u>	<u>61,072</u>
Total expenditures	<u>65,499</u>	<u>65,499</u>	<u>4,427</u>	<u>61,072</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	35,001	35,001	11,372	(23,629)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(47,928)</u>	<u>(7,928)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(4,999)	(4,999)	(36,556)	(31,557)
<u>FUND BALANCES, BEGINNING</u>				
	<u>4,999</u>	<u>4,999</u>	<u>41,556</u>	<u>36,557</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

UMATILLA COUNTY, OREGON

Human Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants & contracts	\$ 4,748,386	\$ 5,500,386	\$ 5,148,064	\$ (352,322)
Interest	30,000	30,000	72,483	42,483
Insurance reimbursements and other	45,000	45,000	463,790	418,790
Total revenues	<u>4,823,386</u>	<u>5,575,386</u>	<u>5,684,337</u>	<u>108,951</u>
<u>EXPENDITURES:</u>				
Mental health reserve:				
Materials and services	<u>2,500,000</u>	<u>3,150,000</u>	<u>2,903,234</u>	<u>246,766</u>
Total mental health reserve	<u>2,500,000</u>	<u>3,150,000</u>	<u>2,903,234</u>	<u>246,766</u>
Developmental disabilities:				
Personnel services	2,632,063	2,632,063	2,067,906	564,157
Materials and services	498,743	525,743	395,416	130,327
Capital outlay	-	110,000	106,989	3,011
Contingency	212,580	417,580	-	417,580
Total developmental disabilities	<u>3,343,386</u>	<u>3,685,386</u>	<u>2,570,311</u>	<u>1,115,075</u>
Subcontracted services:				
Materials and services	120,000	120,000	17,885	102,115
Contingency	120,000	120,000	-	120,000
Total subcontracted services	<u>240,000</u>	<u>240,000</u>	<u>17,885</u>	<u>222,115</u>
Total expenditures	<u>6,083,386</u>	<u>7,075,386</u>	<u>5,491,430</u>	<u>1,583,956</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(1,260,000)	(1,500,000)	192,907	1,692,907
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>40,000</u>	<u>40,000</u>	<u>35,837</u>	<u>(4,163)</u>
<u>NET CHANGE IN FUND BALANCES</u>	(1,220,000)	(1,460,000)	228,744	1,688,744
<u>FUND BALANCES, BEGINNING</u>	<u>1,220,000</u>	<u>1,460,000</u>	<u>1,927,977</u>	<u>467,977</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,156,721</u>	<u>\$ 2,156,721</u>

UMATILLA COUNTY, OREGON

Public Land Corner Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Public corner fees	\$ 100,000	\$ 100,000	\$ 70,452	\$ (29,548)
Interest	2,000	2,000	2,885	885
Total revenues	<u>102,000</u>	<u>102,000</u>	<u>73,337</u>	<u>(28,663)</u>
<u>EXPENDITURES:</u>				
Materials & services	247,187	247,187	53,128	194,059
Capital outlay	10,000	10,000	-	10,000
Contingency	114,813	114,813	-	114,813
Total expenditures	<u>372,000</u>	<u>372,000</u>	<u>53,128</u>	<u>318,872</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(270,000)	(270,000)	20,209	290,209
<u>FUND BALANCES, BEGINNING</u>				
	<u>270,000</u>	<u>270,000</u>	<u>51,438</u>	<u>(218,562)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,647</u>	<u>\$ 71,647</u>

UMATILLA COUNTY, OREGON

Fair Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Donations	\$ -	\$ -	\$ 100,000	\$ 100,000
Interest	-	-	39,840	39,840
Total revenues	<u>-</u>	<u>-</u>	<u>139,840</u>	<u>139,840</u>
<u>EXPENDITURES:</u>				
Materials & services	20,550	1,020,550	644,295	376,255
Contingency	14,450	14,450	-	14,450
Total expenditures	<u>35,000</u>	<u>1,035,000</u>	<u>644,295</u>	<u>390,705</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(35,000)	(1,035,000)	(504,455)	530,545
<u>FUND BALANCES, BEGINNING</u>				
	<u>35,000</u>	<u>1,035,000</u>	<u>1,029,958</u>	<u>(5,042)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 525,503</u>	<u>\$ 525,503</u>

UMATILLA COUNTY, OREGON

Eastern Oregon Trade and Event Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 3,844	\$ 3,844
Total revenues	<u>-</u>	<u>-</u>	<u>3,844</u>	<u>3,844</u>
<u>EXPENDITURES:</u>				
Materials & services	-	20,000	18,553	1,447
Contingency	85,000	65,000	-	65,000
Total expenditures	<u>85,000</u>	<u>85,000</u>	<u>18,553</u>	<u>66,447</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(85,000)	(85,000)	(14,709)	70,291
<u>FUND BALANCES, BEGINNING</u>	<u>85,000</u>	<u>85,000</u>	<u>86,041</u>	<u>1,041</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,332</u>	<u>\$ 71,332</u>

UMATILLA COUNTY, OREGON

Community Corrections Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 506,592	\$ 506,592	\$ 541,536	\$ 34,944
Federal grants	368,304	368,304	-	(368,304)
Corrections allocation grant	3,230,000	3,230,000	3,050,770	(179,230)
Justice reinvestment	430,847	430,847	479,578	48,731
Inmate welfare	14,000	14,000	12,598	(1,402)
Charges for services:				
Supervision fees	20,000	20,000	20,960	960
Client fees	44,900	44,900	24,781	(20,119)
Interest	21,010	21,010	84,171	63,161
Equipment sales	-	-	3,948	3,948
Rent	10,000	10,000	9,448	(552)
Refunds and reimbursements	15,200	15,200	29,949	14,749
Total revenues	<u>4,660,853</u>	<u>4,660,853</u>	<u>4,257,739</u>	<u>(403,114)</u>
<u>EXPENDITURES:</u>				
Community corrections:				
Personnel services	3,714,434	3,714,434	2,790,252	924,182
Materials & services	1,147,447	1,147,447	987,921	159,526
Capital outlay	-	30,000	29,129	871
Contingency	158,219	288,219	-	288,219
Total community corrections	<u>5,020,100</u>	<u>5,180,100</u>	<u>3,807,302</u>	<u>1,372,798</u>
Transitional housing:				
Material & services	26,322	26,322	24,870	1,452
Total transitional housing	<u>26,322</u>	<u>26,322</u>	<u>24,870</u>	<u>1,452</u>
Justice reinvestment:				
Personnel services	196,724	196,724	193,263	3,461
Materials & services	440,135	560,135	488,940	71,195
Contingency	1,835	41,835	-	41,835
Total justice reinvestment	<u>638,694</u>	<u>798,694</u>	<u>682,203</u>	<u>116,491</u>
Treatment court:				
Material & services	196,705	196,705	135,799	60,906
Contingency	441,025	435,025	-	435,025
Total treatment court	<u>637,730</u>	<u>631,730</u>	<u>135,799</u>	<u>495,931</u>
Treatment court - clients:				
Materials & services	10,023	10,023	6,387	3,636
Total expenditures	<u>6,332,869</u>	<u>6,646,869</u>	<u>4,656,561</u>	<u>1,990,308</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,672,016)</u>	<u>(1,986,016)</u>	<u>(398,822)</u>	<u>1,587,194</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	45,000	45,000	47,618	2,618
Operating transfers out	(25,000)	(31,000)	(30,701)	299
Total other financing sources (uses)	<u>20,000</u>	<u>14,000</u>	<u>16,917</u>	<u>2,917</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(1,652,016)</u>	<u>(1,972,016)</u>	<u>(381,905)</u>	<u>1,590,111</u>
<u>FUND BALANCES, BEGINNING</u>	<u>1,652,016</u>	<u>1,972,016</u>	<u>1,995,185</u>	<u>23,169</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,613,280</u>	<u>\$ 1,613,280</u>

UMATILLA COUNTY, OREGON

Economic Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Video lottery	\$ 400,000	\$ 400,000	\$ 528,258	\$ 128,258
Local grants	2,000	22,000	31,350	9,350
Interest	-	42,000	167,678	125,678
Total revenues	<u>402,000</u>	<u>464,000</u>	<u>727,286</u>	<u>263,286</u>
<u>EXPENDITURES:</u>				
Economic development:				
Personnel services	178,098	178,098	166,057	12,041
Materials & services	299,868	461,868	446,045	15,823
Operating contingency	584,034	484,034	-	484,034
Total economic development	<u>1,062,000</u>	<u>1,124,000</u>	<u>612,102</u>	<u>511,898</u>
Economic development reserve:				
Materials & services	2,189,125	2,189,125	1,023,539	1,165,586
Operating contingency	950,875	950,875	-	950,875
Total economic development reserve	<u>3,140,000</u>	<u>3,140,000</u>	<u>1,023,539</u>	<u>2,116,461</u>
Total expenditures	<u>4,202,000</u>	<u>4,264,000</u>	<u>1,635,641</u>	<u>2,628,359</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(3,800,000)	(3,800,000)	(908,355)	2,891,645
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	640,000	640,000	746,000	106,000
Operating transfers out	(140,000)	(140,000)	(2,140,000)	(2,000,000)
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>(1,394,000)</u>	<u>(1,894,000)</u>
<u>NET CHANGE IN FUND BALANCES</u>	(3,300,000)	(3,300,000)	(2,302,355)	997,645
<u>FUND BALANCES, BEGINNING</u>	3,300,000	3,300,000	3,704,960	404,960
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,402,605</u>	<u>\$ 1,402,605</u>

UMATILLA COUNTY, OREGON

County Road Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan Receipts	\$ 2,000	\$ 2,000	\$ 53,587	\$ 51,587
Interest	4,000	4,000	9,505	5,505
Total revenues	6,000	6,000	63,092	57,092
<u>EXPENDITURES:</u>				
Materials & services	-	304,000	174,732	129,268
Operating contingency	396,000	-	-	-
Total expenditures	396,000	304,000	174,732	129,268
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(390,000)	(298,000)	(111,640)	186,360
<u>FUND BALANCES, BEGINNING</u>				
	390,000	298,000	298,625	625
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 186,985	\$ 186,985

UMATILLA COUNTY, OREGON

Umatilla County Road District Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan Receipts	\$ -	\$ -	\$ 402,063	\$ 402,063
Total revenues	-	-	402,063	402,063
<u>EXPENDITURES:</u>				
Materials & services	-	405,000	402,063	2,937
Total expenditures	-	405,000	402,063	2,937
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	-	(405,000)	-	405,000
<u>FUND BALANCES, BEGINNING</u>	-	405,000	-	(405,000)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Sheriff - Marine Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ -	\$ -	\$ 58,831	\$ 58,831
Emergency mgmt	141,050	566,050	459,663	(106,387)
Charges for services:				
Fees	25,000	25,000	28,025	3,025
Interest	-	-	10,430	10,430
Total revenues	166,050	591,050	556,949	(34,101)
<u>EXPENDITURES:</u>				
Sheriff reserves:				
Materials & services	25,000	25,000	14,998	10,002
Capital Outlay	15,000	15,000	-	15,000
Operating contingency	25,000	25,000	-	25,000
Total sheriff reserves	65,000	65,000	14,998	50,002
Emergency management				
Materials & services	36,050	461,050	179,768	281,282
Capital Outlay	105,000	105,000	8,400	96,600
Operating contingency	5,000	5,000	-	5,000
Total emergency management	146,050	571,050	188,168	382,882
Total expenditures	211,050	636,050	203,166	432,884
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(45,000)	(45,000)	353,783	398,783
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	20,000	55,000	-	(55,000)
Operating transfers out	(20,000)	(55,000)	(52,645)	2,355
Total other financing sources (uses)	-	-	(52,645)	(52,645)
<u>NET CHANGE IN FUND BALANCES</u>				
	(45,000)	(45,000)	301,138	346,138
<u>FUND BALANCES, BEGINNING</u>				
	45,000	45,000	42,821	(2,179)
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 343,959	\$ 343,959

UMATILLA COUNTY, OREGON

School Based Health Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 647,800	\$ 715,800	\$ 728,742	\$ 12,942
Interest	5,000	5,000	18,646	13,646
Reimbursements	20,000	20,000	14,245	(5,755)
Total revenues	<u>672,800</u>	<u>740,800</u>	<u>761,633</u>	<u>20,833</u>
<u>EXPENDITURES:</u>				
School based health:				
Personnel services	310,218	310,218	296,927	13,291
Materials & services	108,581	108,581	62,345	46,236
Operating contingency	88,501	88,501	-	88,501
Total school based health	<u>507,300</u>	<u>507,300</u>	<u>359,272</u>	<u>148,028</u>
Early learning center:				
Personnel services	628,492	628,492	553,224	75,268
Materials & services	105,727	173,727	154,438	19,289
Operating contingency	350	350	-	350
Total early learning center	<u>734,569</u>	<u>802,569</u>	<u>707,662</u>	<u>94,907</u>
Total expenditures	<u>1,241,869</u>	<u>1,309,869</u>	<u>1,066,934</u>	<u>242,935</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(569,069)	(569,069)	(305,301)	263,768
<u>FUND BALANCES, BEGINNING</u>				
	569,069	569,069	505,072	(63,997)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,771</u>	<u>\$ 199,771</u>

UMATILLA COUNTY, OREGON

Nuisance Abatement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Customer fees	\$ 500	\$ 500	\$ -	\$ (500)
Fines & forfeitures	100	100	-	(100)
Interest	300	300	2,663	2,363
Refund and reimbursements	100	100	-	(100)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>2,663</u>	<u>1,663</u>
<u>EXPENDITURES:</u>				
Materials & services	5,275	10,275	6,922	3,353
Contingency	45,725	40,725	-	40,725
Total expenditures	<u>51,000</u>	<u>51,000</u>	<u>6,922</u>	<u>44,078</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(50,000)	(50,000)	(4,259)	45,741
<u>FUND BALANCES, BEGINNING</u>	<u>65,000</u>	<u>65,000</u>	<u>61,682</u>	<u>(3,318)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 57,423</u>	<u>\$ 42,423</u>

UMATILLA COUNTY, OREGON

Extension Special Equipment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Rent received/equipment	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	-	-	1,060	1,060
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,060</u>	<u>(940)</u>
<u>EXPENDITURES:</u>				
Material & services	5,275	5,275	354	4,921
Operating contingency	17,725	17,725	-	17,725
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>354</u>	<u>22,646</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(21,000)	(21,000)	706	21,706
<u>FUND BALANCES, BEGINNING</u>				
	<u>21,000</u>	<u>21,000</u>	<u>23,461</u>	<u>2,461</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,167</u>	<u>\$ 24,167</u>

UMATILLA COUNTY, OREGON

County Fair Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 53,000	\$ 53,000	\$ 147,279	\$ 94,279
Charges for services:				
Admissions	185,000	185,000	213,571	28,571
Refunds and reimbursements	7,000	7,000	6,783	(217)
Concessions and commercial space	85,000	85,000	73,207	(11,793)
Carnival	115,000	115,000	124,933	9,933
Livestock sales	1,200,000	1,350,000	1,337,653	(12,347)
Rentals	14,000	14,000	20,371	6,371
Concert	82,000	82,000	90,788	8,788
Fair-sponsorships	126,000	126,000	136,911	10,911
Fair-parking	50,000	50,000	46,556	(3,444)
Fair-concessions & merchandise	35,600	35,600	30,584	(5,016)
Fair-other	14,900	14,900	12,837	(2,063)
Interest	500	500	8,138	7,638
Donations	1,000	1,000	43,461	42,461
Miscellaneous	23,300	23,300	64,932	41,632
Total revenues	<u>1,992,300</u>	<u>2,142,300</u>	<u>2,358,004</u>	<u>215,704</u>
<u>EXPENDITURES:</u>				
Personnel services	235,303	235,303	214,038	21,265
Materials & services	1,919,023	2,151,023	2,127,808	23,215
Capital outlay	-	20,000	18,553	1,447
Operating contingency	57,974	974	-	974
Total expenditures	<u>2,212,300</u>	<u>2,407,300</u>	<u>2,360,399</u>	<u>46,901</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(220,000)	(265,000)	(2,395)	262,605
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	100,000	100,000	100,000	-
<u>NET CHANGE IN FUND BALANCES</u>				
	(120,000)	(165,000)	97,605	262,605
<u>FUND BALANCES, BEGINNING</u>				
	120,000	165,000	165,694	694
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 263,299</u>	<u>\$ 263,299</u>

UMATILLA COUNTY, OREGON

County School Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
National forest rental	\$ 30,000	\$ 30,000	\$ 134,020	\$ 104,020
Federal revenues	1,000	1,000	709	(291)
Mineral leasing	5,000	5,000	-	(5,000)
Railcar taxes	15,000	15,000	13,352	(1,648)
In-lieu taxes, local	500,000	511,000	511,105	105
Interest	2,000	2,000	13,037	11,037
Total revenues	<u>553,000</u>	<u>564,000</u>	<u>672,223</u>	<u>108,223</u>
<u>EXPENDITURES:</u>				
Materials & services	553,000	564,000	554,174	9,826
Contingency	30,000	30,000	-	30,000
Total expenditures	<u>583,000</u>	<u>594,000</u>	<u>554,174</u>	<u>39,826</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(30,000)	(30,000)	118,049	148,049
<u>FUND BALANCES, BEGINNING</u>	<u>30,000</u>	<u>30,000</u>	<u>24,832</u>	<u>(5,168)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,881</u>	<u>\$ 142,881</u>

UMATILLA COUNTY, OREGON

Unitary Assessment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State apportionment	\$ 76,283	\$ 76,283	\$ 80,137	\$ 3,854
Fees	6,250	6,250	5,240	(1,010)
Interest	325	325	16,908	16,583
Donations	-	30,000	30,012	12
Total revenues	<u>82,858</u>	<u>112,858</u>	<u>132,297</u>	<u>19,439</u>
<u>EXPENDITURES:</u>				
Victim witness DUII program:				
Materials & services	105,833	186,833	144,936	41,897
Contingency	852	852	-	852
Total victim witness DUII program	<u>106,685</u>	<u>187,685</u>	<u>144,936</u>	<u>42,749</u>
Unitary assessment:				
Materials & services	6,711	6,711	4,285	2,426
Contingency	33,455	33,455	-	33,455
Total unitary assessment	<u>40,166</u>	<u>40,166</u>	<u>4,285</u>	<u>35,881</u>
Victim conference:				
Materials & services	28,221	48,221	45,314	2,907
Contingency	9,305	19,305	-	19,305
Total victim conference	<u>37,526</u>	<u>67,526</u>	<u>45,314</u>	<u>22,212</u>
Total expenditures	<u>184,377</u>	<u>295,377</u>	<u>194,535</u>	<u>100,842</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(101,519)	(182,519)	(62,238)	120,281
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in	-	-	139,105	139,105
<u>NET CHANGE IN FUND BALANCES</u>	(101,519)	(182,519)	76,867	259,386
<u>FUND BALANCES, BEGINNING</u>	101,519	182,519	190,314	7,795
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267,181</u>	<u>\$ 267,181</u>

UMATILLA COUNTY, OREGON

Community Services Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 3,000	\$ 3,000	\$ 9,965	\$ 6,965
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>9,965</u>	<u>6,965</u>
<u>EXPENDITURES:</u>				
Materials & services	54,860	54,860	4,748	50,112
Contingency	<u>188,140</u>	<u>188,140</u>	<u>-</u>	<u>188,140</u>
Total expenditures	<u>243,000</u>	<u>243,000</u>	<u>4,748</u>	<u>238,252</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(240,000)	(240,000)	5,217	245,217
<u>FUND BALANCES, BEGINNING</u>				
	<u>240,000</u>	<u>240,000</u>	<u>221,368</u>	<u>(18,632)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,585</u>	<u>\$ 226,585</u>

UMATILLA COUNTY, OREGON

Mediation Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Marriage fees	\$ 6,000	\$ 6,000	\$ 4,910	\$ (1,090)
Court fees	47,000	47,000	47,726	726
Interest	-	-	8,432	8,432
Total revenues	<u>53,000</u>	<u>53,000</u>	<u>61,068</u>	<u>8,068</u>
<u>EXPENDITURES:</u>				
Materials & services	52,750	82,750	66,516	16,234
Operating contingency	<u>200,250</u>	<u>150,250</u>	<u>-</u>	<u>150,250</u>
Total expenditures	<u>253,000</u>	<u>233,000</u>	<u>66,516</u>	<u>166,484</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(200,000)	(180,000)	(5,448)	174,552
<u>FUND BALANCES, BEGINNING</u>				
	<u>200,000</u>	<u>180,000</u>	<u>181,003</u>	<u>1,003</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,555</u>	<u>\$ 175,555</u>

UMATILLA COUNTY, OREGON

Academic Achievement Awards Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 496	\$ 496
Total revenues	<u>-</u>	<u>-</u>	<u>496</u>	<u>496</u>
<u>EXPENDITURES:</u>				
Materials & services	4,220	8,220	6,330	1,890
Operating contingency	<u>9,780</u>	<u>5,780</u>	<u>-</u>	<u>5,780</u>
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>6,330</u>	<u>7,670</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(14,000)	(14,000)	(5,834)	8,166
<u>FUND BALANCES, BEGINNING</u>	<u>14,000</u>	<u>14,000</u>	<u>14,121</u>	<u>121</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,287</u>	<u>\$ 8,287</u>

UMATILLA COUNTY, OREGON

Juvenile Work Crew Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ 12,000	\$ 12,000	\$ 6,528	\$ (5,472)
Interest	-	-	80	80
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>6,608</u>	<u>(5,392)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>12,660</u>	<u>12,660</u>	<u>500</u>	<u>12,160</u>
Total expenditures	<u>12,660</u>	<u>12,660</u>	<u>500</u>	<u>12,160</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(660)	(660)	6,108	6,768
<u>FUND BALANCES, BEGINNING</u>				
	<u>660</u>	<u>660</u>	<u>1,768</u>	<u>1,108</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,876</u>	<u>\$ 7,876</u>

UMATILLA COUNTY, OREGON

Assessment and Taxation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Current year taxes	\$ 350,000	\$ 350,000	\$ 247,053	\$ (102,947)
Charges for services:				
Land transactions and other fees	790,000	790,000	548,600	(241,400)
Interest	-	-	5,872	5,872
Total revenues	<u>1,140,000</u>	<u>1,140,000</u>	<u>801,525</u>	<u>(338,475)</u>
<u>EXPENDITURES:</u>				
Materials & services	1,030,000	1,030,000	800,483	229,517
Operating contingency	390,000	390,000	-	390,000
Total expenditures	<u>1,420,000</u>	<u>1,420,000</u>	<u>800,483</u>	<u>619,517</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(280,000)	(280,000)	1,042	281,042
<u>FUND BALANCES, BEGINNING</u>				
	<u>280,000</u>	<u>280,000</u>	<u>208,165</u>	<u>(71,835)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,207</u>	<u>\$ 209,207</u>

UMATILLA COUNTY, OREGON

Prepaid Taxes Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Taxes:				
Unsegregated taxes	\$ 150,000	\$ 150,000	\$ 71,927	\$ (78,073)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>71,927</u>	<u>(78,073)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>200,000</u>	<u>200,000</u>	<u>72,597</u>	<u>127,403</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>72,597</u>	<u>127,403</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(50,000)	(50,000)	(670)	49,330
<u>FUND BALANCES, BEGINNING</u>				
	<u>50,000</u>	<u>50,000</u>	<u>20,696</u>	<u>(29,304)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,026</u>	<u>\$ 20,026</u>

UMATILLA COUNTY, OREGON

CARES Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 1,118,629	\$ 1,118,629	\$ 904,832	\$ (213,797)
Reimbursements	-	-	2,500	2,500
Donations	-	-	7,521	7,521
Interest	8,000	8,000	31,746	23,746
Total revenues	<u>1,126,629</u>	<u>1,126,629</u>	<u>946,599</u>	<u>(180,030)</u>
<u>EXPENDITURES:</u>				
Personnel services	938,895	938,895	831,033	107,862
Materials & services	250,190	250,190	217,467	32,723
Capital outlay	25,000	25,000	-	25,000
Operating contingency	338,544	338,544	-	338,544
Total expenditures	<u>1,552,629</u>	<u>1,552,629</u>	<u>1,048,500</u>	<u>504,129</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(426,000)	(426,000)	(101,901)	324,099
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(400,000)	(400,000)	(75,901)	324,099
<u>FUND BALANCES, BEGINNING</u>				
	<u>400,000</u>	<u>400,000</u>	<u>595,382</u>	<u>195,382</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 519,481</u>	<u>\$ 519,481</u>

UMATILLA COUNTY, OREGON

Environment Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Local contracts	\$ -	\$ -	\$ 5,908	\$ 5,908
Charges for services:				
Fees	399,047	399,047	509,018	109,971
Interest	4,500	4,500	6,475	1,975
Reimbursements	-	-	10	10
Total revenues	<u>403,547</u>	<u>403,547</u>	<u>521,411</u>	<u>117,864</u>
<u>EXPENDITURES:</u>				
On-site septic:				
Personnel services	237,913	237,913	147,812	90,101
Materials & services	71,479	71,479	41,402	30,077
Operating contingency	15,901	15,901	-	15,901
Total on-site septic	<u>325,293</u>	<u>325,293</u>	<u>189,214</u>	<u>136,079</u>
Environmental health:				
Personnel services	341,095	371,095	329,239	41,856
Materials & services	82,693	82,693	75,452	7,241
Operating contingency	146,213	116,213	-	116,213
Total environmental health	<u>570,001</u>	<u>570,001</u>	<u>404,691</u>	<u>165,310</u>
Total expenditures	<u>895,294</u>	<u>895,294</u>	<u>593,905</u>	<u>301,389</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(491,747)	(491,747)	(72,494)	419,253
<u>FUND BALANCES, BEGINNING</u>	<u>491,747</u>	<u>491,747</u>	<u>163,699</u>	<u>(328,048)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,205</u>	<u>\$ 91,205</u>

UMATILLA COUNTY, OREGON

Coalitions of Umatilla County Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total revenues	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
<u>EXPENDITURES:</u>				
Materials & services	-	100	45	55
Contingency	<u>3,000</u>	<u>2,900</u>	<u>-</u>	<u>2,900</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>45</u>	<u>2,955</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(3,000)	(3,000)	(43)	2,957
<u>FUND BALANCES, BEGINNING</u>	<u>3,000</u>	<u>3,000</u>	<u>43</u>	<u>(2,957)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Special Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Fingerprinting fees	\$ 4,000	\$ 4,000	\$ 2,100	\$ (1,900)
Fines and forfeitures	90,000	90,000	81,904	(8,096)
Interest	-	-	758	758
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>84,762</u>	<u>(9,238)</u>
<u>EXPENDITURES:</u>				
Personnel services	520,437	551,074	521,950	29,124
Materials & services	67,132	67,132	50,540	16,592
Total expenditures	<u>587,569</u>	<u>618,206</u>	<u>572,490</u>	<u>45,716</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(493,569)	(524,206)	(487,728)	36,478
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	493,569	524,206	488,342	(35,864)
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	614	614
<u>FUND BALANCES, BEGINNING</u>				
	-	-	-	-
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 614</u>	<u>\$ 614</u>

UMATILLA COUNTY, OREGON

Health Special Programs Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ -	\$ -	\$ 231,000	\$ 231,000
Interest	-	-	5,258	5,258
Refunds & reimbursements	-	-	625	625
Total revenues	-	-	236,883	236,883
<u>EXPENDITURES:</u>				
Personnel services	274,786	274,786	215,344	59,442
Materials & services	57,735	57,735	42,596	15,139
Total expenditures	332,521	332,521	257,940	74,581
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(332,521)	(332,521)	(21,057)	311,464
<u>FUND BALANCES, BEGINNING</u>	332,521	332,521	101,070	(231,451)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 80,013	\$ 80,013

UMATILLA COUNTY, OREGON

FPEP Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 20,000	\$ 20,000	\$ 64,209	\$ 44,209
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>64,209</u>	<u>44,209</u>
<u>EXPENDITURES:</u>				
Contingency	<u>1,770,000</u>	<u>1,770,000</u>	<u>-</u>	<u>1,770,000</u>
Total expenditures	<u>1,770,000</u>	<u>1,770,000</u>	<u>-</u>	<u>1,770,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,750,000)	(1,750,000)	64,209	1,814,209
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(2,750,000)	(2,750,000)	(935,791)	1,814,209
<u>FUND BALANCES, BEGINNING</u>				
	<u>2,750,000</u>	<u>2,750,000</u>	<u>1,769,280</u>	<u>(980,720)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 833,489</u>	<u>\$ 833,489</u>

UMATILLA COUNTY, OREGON

GIS Equipment Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
GIS/Aerial photos	\$ 8,000	\$ 8,000	\$ 11,003	\$ 3,003
Reimbursements	9,000	9,000	9,219	219
Interest	1,000	1,000	6,132	5,132
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>26,354</u>	<u>8,354</u>
<u>EXPENDITURES:</u>				
GIS equipment reserve				
Materials & services	4,220	4,220	2,701	1,519
Capital outlay	12,000	12,000	-	12,000
Contingency	92,780	92,780	-	92,780
Total GIS equipment reserve	<u>109,000</u>	<u>109,000</u>	<u>2,701</u>	<u>106,299</u>
Communication equipment reserve				
Materials & services	-	1,000	97	903
Contingency	44,000	43,000	-	43,000
Total communication equipment reserve	<u>44,000</u>	<u>44,000</u>	<u>97</u>	<u>43,903</u>
Total expenditures	<u>153,000</u>	<u>153,000</u>	<u>2,798</u>	<u>150,202</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(135,000)	(135,000)	23,556	158,556
<u>FUND BALANCES, BEGINNING</u>				
	<u>135,000</u>	<u>135,000</u>	<u>125,712</u>	<u>(9,288)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,268</u>	<u>\$ 149,268</u>

UMATILLA COUNTY, OREGON

Dispatch Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ 12,000	\$ 12,000	\$ 13,185	\$ 1,185
Interest	-	-	6,915	6,915
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>20,100</u>	<u>8,100</u>
<u>EXPENDITURES:</u>				
Materials & services	130,091	180,091	128,683	51,408
Capital outlay	10,000	10,000	-	10,000
Operating contingency	171,909	201,909	-	201,909
Total expenditures	<u>312,000</u>	<u>392,000</u>	<u>128,683</u>	<u>263,317</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(300,000)	(380,000)	(108,583)	271,417
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(100,000)	(180,000)	91,417	271,417
<u>FUND BALANCES, BEGINNING</u>				
	<u>100,000</u>	<u>180,000</u>	<u>182,910</u>	<u>2,910</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,327</u>	<u>\$ 274,327</u>

UMATILLA COUNTY, OREGON

NAIFA Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ -	\$ -	\$ 2,000	\$ 2,000
Donations	5,000	5,000	-	(5,000)
Interest	-	-	882	882
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>2,882</u>	<u>(2,118)</u>
<u>EXPENDITURES:</u>				
Special Projects				
Material & services	10,550	10,550	686	9,864
Contingency	4,450	4,450	-	4,450
Total special projects	<u>15,000</u>	<u>15,000</u>	<u>686</u>	<u>14,314</u>
Sheriff				
Material & services	-	2,500	570	1,930
Contingency	5,200	2,700	-	2,700
Total sheriff	<u>5,200</u>	<u>5,200</u>	<u>570</u>	<u>4,630</u>
Total expenditures	<u>20,200</u>	<u>20,200</u>	<u>1,256</u>	<u>18,944</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(15,200)	(15,200)	1,626	16,826
<u>FUND BALANCES, BEGINNING</u>				
	<u>15,200</u>	<u>15,200</u>	<u>19,246</u>	<u>4,046</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,872</u>	<u>\$ 20,872</u>

UMATILLA COUNTY, OREGON

Inmate Welfare Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Commission revenue	\$ -	\$ -	\$ 22,968	\$ 22,968
Contract performance	60,000	60,000	3,395	(56,605)
Interest	-	-	6,258	6,258
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>32,621</u>	<u>(27,379)</u>
<u>EXPENDITURES:</u>				
Materials & services	145,000	145,000	33,794	111,206
Contingency	38,000	38,000	-	38,000
Total expenditures	<u>183,000</u>	<u>183,000</u>	<u>33,794</u>	<u>149,206</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(123,000)	(123,000)	(1,173)	121,827
<u>FUND BALANCES, BEGINNING</u>	<u>123,000</u>	<u>123,000</u>	<u>138,463</u>	<u>15,463</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,290</u>	<u>\$ 137,290</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

Debt Service Funds

June 30, 2024

DEBT SERVICE FUNDS:

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal or interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. After repayment of the principal and interest, any receipts remaining are returned to the originating jurisdiction or County General Fund. Funds included are:

- **Debt service fund** - accounts for payment of principal and interest on EOAF note for which proceeds are derived from a payment each year from GEODC.
- **PERS bond fund** - accounts for the principal and interest payments on the 2005 Limited Tax Pension Bonds issued to retire the County's PERS unfunded actuarial accrued liability. Revenues are derived from charge backs to departments based on their departmental payroll costs.
- **Reith Wastewater fund** - accounts for the principal and interest payments on the Department of Environmental Quality loan for the Reith Wastewater project.

UMATILLA COUNTY, OREGON
Nonmajor Debt Service Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2024

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>ASSETS:</u>				
Cash	\$ 80,917	\$ 3,077,702	\$ 15,752	\$ 3,174,371
Total assets	<u>80,917</u>	<u>3,077,702</u>	<u>15,752</u>	<u>3,174,371</u>
<u>LIABILITIES</u>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES:</u>				
Restricted	80,917	-	15,752	96,669
Committed	<u>-</u>	<u>3,077,702</u>	<u>-</u>	<u>3,077,702</u>
Total fund balances	<u>80,917</u>	<u>3,077,702</u>	<u>15,752</u>	<u>3,174,371</u>
 Total liabilities and fund balances	 <u>\$ 80,917</u>	 <u>\$ 3,077,702</u>	 <u>\$ 15,752</u>	 <u>\$ 3,174,371</u>

UMATILLA COUNTY, OREGON

Nonmajor Debt Service Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

- Modified Cash Basis

Year Ended June 30, 2024

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>REVENUES:</u>				
Taxes	\$ 57	\$ -	\$ -	\$ 57
Intergovernmental	22,830	1,705,843	25,196	1,753,869
Interest	3,878	151,008	684	155,570
Total revenues	<u>26,765</u>	<u>1,856,851</u>	<u>25,880</u>	<u>1,909,496</u>
<u>EXPENDITURES:</u>				
Principal	17,697	1,235,000	22,230	1,274,927
Interest	5,133	328,012	2,966	336,111
Total expenditures	<u>22,830</u>	<u>1,563,012</u>	<u>25,196</u>	<u>1,611,038</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	3,935	293,839	684	298,458
<u>FUND BALANCES, BEGINNING</u>	<u>76,982</u>	<u>2,783,863</u>	<u>15,068</u>	<u>2,875,913</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 80,917</u>	<u>\$ 3,077,702</u>	<u>\$ 15,752</u>	<u>\$ 3,174,371</u>

UMATILLA COUNTY, OREGON

Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Prior year taxes	\$ -	\$ -	\$ 57	\$ 57
Intergovernmental:				
Local revenues	24,000	24,000	22,830	(1,170)
Interest	-	-	3,878	3,878
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>26,765</u>	<u>2,765</u>
<u>EXPENDITURES:</u>				
Principal	20,000	20,000	17,697	2,303
Interest	4,000	4,000	5,133	(1,133) *
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>22,830</u>	<u>1,170</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	3,935	3,935
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(80,000)	(80,000)	-	80,000
<u>NET CHANGE IN FUND BALANCES</u>	(80,000)	(80,000)	3,935	83,935
<u>FUND BALANCES, BEGINNING</u>	80,000	80,000	76,982	(3,018)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,917</u>	<u>\$ 80,917</u>

*Not an overexpenditure for debt service payments.

UMATILLA COUNTY, OREGON

PERS Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
County apportionment	\$ 1,600,000	\$ 1,600,000	\$ 1,705,843	\$ 105,843
Interest	50,000	50,000	151,008	101,008
Total revenues	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,856,851</u>	<u>206,851</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	1,235,000	1,235,000	1,235,000	-
Interest	335,000	335,000	328,012	6,988
Total expenditures	<u>1,570,000</u>	<u>1,570,000</u>	<u>1,563,012</u>	<u>6,988</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	80,000	80,000	293,839	213,839
<u>FUND BALANCES, BEGINNING</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,783,863</u>	<u>183,863</u>
<u>FUND BALANCES, ENDING</u>	<u><u>\$ 2,680,000</u></u>	<u><u>\$ 2,680,000</u></u>	<u><u>\$ 3,077,702</u></u>	<u><u>\$ 397,702</u></u>

UMATILLA COUNTY, OREGON

Reith Wastewater Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Loan receipts	\$ 26,000	\$ 26,000	\$ 25,196	\$ (804)
Interest	-	-	684	684
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>25,880</u>	<u>(120)</u>
<u>EXPENDITURES:</u>				
Principal retirements	22,000	22,000	22,230	(230) *
Interest	4,000	4,000	2,966	1,034
Contingency	15,000	15,000	-	15,000
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>25,196</u>	<u>15,804</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(15,000)	(15,000)	684	15,684
<u>FUND BALANCES, BEGINNING</u>				
	<u>15,000</u>	<u>15,000</u>	<u>15,068</u>	<u>68</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,752</u>	<u>\$ 15,752</u>

*Not an overexpenditure for debt service payments.

UMATILLA COUNTY, OREGON

Non-Major Capital Projects Governmental Funds

June 30, 2024

These funds account for the purchase and construction of the capital assets of the County. The majority of the funds used to purchase capital assets are transfers from other funds. Funds included are:

- **Facilities improvements fund** - accounts for acquisition, remodeling, or construction of county facilities other than fairgrounds and juvenile facilities.
- **Capital purchases management fund** - accounts for the acquisition of capital equipment.

UMATILLA COUNTY, OREGON
Nonmajor Capital Projects Funds
Combining Balance Sheet- Modified Cash Basis
June 30, 2024

	<u>Facilities</u>	<u>Capital</u> <u>Purchases</u>	<u>Totals</u>
	<u>Improvements</u>	<u>Management</u>	
<u>ASSETS:</u>			
Cash	\$ 7,418,658	\$ -	\$ 7,418,658
Total assets	<u>\$ 7,418,658</u>	<u>\$ -</u>	<u>\$ 7,418,658</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Assigned	<u>7,418,658</u>	<u>-</u>	<u>7,418,658</u>
Total fund balances	<u>7,418,658</u>	<u>-</u>	<u>7,418,658</u>
Total liabilities and fund balances	<u>\$ 7,418,658</u>	<u>\$ -</u>	<u>\$ 7,418,658</u>

UMATILLA COUNTY, OREGON

Nonmajor Capital Projects Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
- Modified Cash Basis
Year Ended June 30, 2024

	<u>Facilities</u> <u>Improvements</u>	<u>Capital</u> <u>Purchases</u> <u>Management</u>	<u>Totals</u>
<u>REVENUES:</u>			
Interest	\$ 301,474	\$ -	\$ 301,474
Miscellaneous & reimbursements	300,000	-	300,000
Total revenues	<u>601,474</u>	<u>-</u>	<u>601,474</u>
<u>EXPENDITURES:</u>			
Materials & services	143,917	-	143,917
Capital outlay	259,882	138,320	398,202
Total expenditures	<u>403,799</u>	<u>138,320</u>	<u>542,119</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	197,675	(138,320)	59,355
<u>OTHER FINANCING SOURCES:</u>			
Operating transfers in	<u>2,000,000</u>	<u>138,320</u>	<u>2,138,320</u>
<u>NET CHANGE IN FUND BALANCES</u>	2,197,675	-	2,197,675
<u>FUND BALANCES, BEGINNING</u>	<u>5,220,983</u>	<u>-</u>	<u>5,220,983</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 7,418,658</u>	<u>\$ -</u>	<u>\$ 7,418,658</u>

UMATILLA COUNTY, OREGON

Facilities Improvements Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan receipts	\$ -	\$ -	\$ 300,000	\$ 300,000
Interest	-	-	301,474	301,474
Total revenues	-	-	601,474	601,474
<u>EXPENDITURES:</u>				
Facilities reserve:				
Capital outlay	500,000	500,000	259,882	240,118
Operating contingency	2,500,000	2,500,000	-	2,500,000
Total facilities reserve	3,000,000	3,000,000	259,882	2,740,118
Software reserve:				
Materials & services	250,000	250,000	143,917	106,083
Operating contingency	1,250,000	1,250,000	-	1,250,000
Total software reserve	1,500,000	1,500,000	143,917	1,356,083
Total expenditures	4,500,000	4,500,000	403,799	4,096,201
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(4,500,000)	(4,500,000)	197,675	4,697,675
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	2,000,000	2,000,000	2,000,000	-
<u>NET CHANGE IN FUND BALANCES</u>				
	(2,500,000)	(2,500,000)	2,197,675	4,697,675
<u>FUND BALANCES, BEGINNING</u>				
	2,500,000	2,500,000	5,220,983	2,720,983
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 7,418,658	\$ 7,418,658

UMATILLA COUNTY, OREGON

Capital Purchases Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Materials & services	30,000	30,000	-	30,000
Capital outlay	370,000	370,000	138,320	231,680
Total expenditures	400,000	400,000	138,320	261,680
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(400,000)	(400,000)	(138,320)	261,680
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	400,000	400,000	138,320	(261,680)
<u>NET CHANGE IN FUND BALANCES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY, OREGON

INTERNAL SERVICE FUNDS

June 30, 2024

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the various functions of the government. Fund included is:

- **Fleet management fund** - the County uses its internal service fund to account for internal financing of its vehicle fleet.

UMATILLA COUNTY, OREGON

Fleet Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ -	\$ -	\$ 424	\$ 424
Interest	5,000	5,000	2,162	(2,838)
Sales - vehicle/equip	130,000	130,000	111,025	(18,975)
Total revenue	<u>135,000</u>	<u>135,000</u>	<u>113,611</u>	<u>(21,389)</u>
<u>EXPENDITURES:</u>				
Materials & services	58,025	148,025	141,434	6,591
Capital outlay	600,000	1,130,000	1,040,307	89,693
Operating contingency	591,975	141,975	-	141,975
Total expenditures	<u>1,250,000</u>	<u>1,420,000</u>	<u>1,181,741</u>	<u>238,259</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,115,000)	(1,285,000)	(1,068,130)	216,870
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	615,000	1,035,000	1,035,000	-
<u>NET CHANGE IN FUND BALANCES</u>				
	(500,000)	(250,000)	(33,130)	216,870
<u>FUND BALANCES, BEGINNING</u>				
	500,000	250,000	251,219	1,219
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,089</u>	<u>\$ 218,089</u>

UMATILLA COUNTY, OREGON

Other Schedules
June 30, 2024

Property taxes:

- Schedule of property tax transactions and outstanding balances
- Schedule of property taxes receivable -- by fund

Schedule of accountability:

- Other elected officials

UMATILLA COUNTY, OREGON

Schedule of Property Tax Transactions and Outstanding Balances
Year Ended June 30, 2024

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2023</u>	<u>Current Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>	<u>Corrections and Adjustments</u>	<u>Interest Collected</u>	<u>Cash Collections</u>	<u>Property Taxes Receivable June 30, 2024</u>
2023-24	\$ -	\$127,205,483	\$ (3,361,137)	\$ (131,557)	\$ 43,362	\$(121,115,326)	\$ 2,640,825
2022-23	2,045,415	-	-	(118,321)	71,251	(934,739)	1,063,606
2021-22	916,624	-	-	11,678	80,119	(545,285)	463,136
2020-21	579,877	-	-	13,575	113,402	(537,725)	169,129
2019-20	169,192	-	-	7,796	47,135	(186,968)	37,155
2018-19	43,792	-	-	2,279	13,148	(40,111)	19,108
Prior years	91,864	-	-	(10,948)	5,953	(14,384)	72,485
	<u>\$ 3,846,764</u>	<u>\$127,205,483</u>	<u>\$ (3,361,137)</u>	<u>\$ (225,498)</u>	<u>\$ 374,370</u>	<u>\$(123,374,538)</u>	<u>\$ 4,465,444</u>

Summary by Fund:

County Operations *	\$ 670,295	\$ 21,905,528	\$ (578,505)	\$ (40,887)	\$ 74,530	\$ (21,257,593)	\$ 773,368
Agency Funds	3,176,469	105,299,955	(2,782,632)	(184,611)	299,840	(102,116,945)	3,692,076
	<u>\$ 3,846,764</u>	<u>\$127,205,483</u>	<u>\$ (3,361,137)</u>	<u>\$ (225,498)</u>	<u>\$ 374,370</u>	<u>\$(123,374,538)</u>	<u>\$ 4,465,444</u>

* Includes Debt Service

UMATILLA COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund
June 30, 2024

General fund	\$ 772,584
Debt service fund	<u>784</u>
Sub-total	773,368
Agency funds	<u>3,692,076</u>
Total	<u><u>\$ 4,465,444</u></u>

UMATILLA COUNTY, OREGON

Schedule of Accountability -- Other Elected Officials
Cash Transactions
Year Ended June 30, 2024

Accountability for independently elected officials:

The Sheriff's department collects funds from inmates (Trust Fund) and outside source (Commissary Fund). Trust funds are used to pay for damages, with any balance remaining returned to the inmate upon release. The commissary funds are used by inmates and by the County to pay for commissary items. It is now tracked by the Inmate Welfare Fund as part of the financial statements of the County. The Trust Fund continues to be included as part of the fiduciary statement amounts.

	<u>Sheriff</u>
	\$ 53,122
<u>CASH RECEIPTS</u>	532,728
<u>CASH DISBURSEMENTS</u>	<u>(553,610)</u>
<u>CASH BALANCE, JUNE 30, 2024</u>	<u><u>\$ 32,240</u></u>

AUDIT REPORTS, COMMENTS AND DISCLOSURES
REQUIRED BY GOVERNMENT AUDITING STANDARDS
AND STATE REGULATIONS



A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Umatilla County
Pendleton, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Umatilla County, Oregon's basic financial statements, and have issued our report thereon dated January 17, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Umatilla County, Oregon's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of Umatilla County, Oregon's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Commissioners
Umatilla County
Page two

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Umatilla County, Oregon’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* .

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson Boylan Ramos, P.C.

By 

Cameron W. Anderson, Shareholder
January 17, 2025

AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures as set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.



A N D E R S O N
B O Y L A N
R A M O S , P . C .

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INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

Board of Commissioners
Umatilla County
Pendleton, Oregon

We have audited the basic financial statements of Umatilla County, Oregon as of and for the year ended June 30, 2024, and have issued our report thereon dated January 17, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Umatilla County, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-10-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe that Umatilla County, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control


In planning and performing our audit, we considered Umatilla County, Oregon’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Umatilla County, Oregon's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commissioners, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Anderson Boylan Ramos, P.C.

By: 
Cameron W. Anderson, Shareholder
January 17, 2025

SINGLE AUDIT SECTION

UMATILLA COUNTY, OREGON

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

<u>Federal Grantor/Program Name:</u>	<u>Federal CFDA Number</u>	<u>Major Programs (X)</u>	<u>Amount</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
Oregon Department of Administrative Services Schools and Roads - Grants to States	10.665	X	\$ 580,231
<u>U.S. DEPARTMENT OF THE TREASURY:</u>			
Oregon Department of Administrative Services COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027		\$ 286,500
Local Assistance & Tribal Consistency Fund	21.032	X	875,000
			<u>\$ 1,161,500</u>
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
Payments in Lieu of Taxes	15.226		\$ 1,310,765
Non-Sale Disposals of Mineral Material	15.214		1,431
Wolf Livestock Loss Compensation and Prevention	15.666		47,730
			<u>\$ 1,359,926</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
Public Assistance	97.036	X	\$ 1,103,476
Emergency management performance grants	97.042		29,733
Homeland Security Grant Program	97.067		9,663
			<u>\$ 1,142,872</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
Oregon Department of Justice Crime victim assistance	16.575		\$ 188,603
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
Oregon Health Authority Public Health Emergency Preparedness	93.069		\$ 80,139
CPHP Overdose Prevention	93.136		7,310
Family Planning Services	93.217		53,148
Immunization Cooperative Agreements	93.268		51,168
COVID-19 - Epidemiology and laboratory capacity for infectious diseases	93.323		1,518
OSPHD-OCIVD-19 PH Workforce Supp Funding	93.354		32,891
State Targeted Response to the Opioid Crisis Grants	93.788		31,010
Maternal, Infant, Early Childhood Home Visiting Grant Program	93.870		94,352
Block Grants for Community Mental Health Services	93.958		58,226
Block Grants for Prevention and Treatment of Substance Abuse	93.959		424,007
OSPHD-Strength PH Infra, Wkfr & Data Sys	93.967		177,571
CPHP-Comprehensive STD Prevention System	93.977		202,790
OSPHD-Preventative Health Block Grant	93.991		1,022
Maternal and Child Health Services Block Grant to the States	93.994		38,772
			<u>\$ 1,253,924</u>
<u>U.S. DEPARTMENT OF DEFENSE:</u>			
Community Development Block Grant - Agape House	14.228		\$ 250,000
			<u>\$ 250,000</u>
			<u>\$ 5,937,056</u>

See notes to schedule of
expenditures of federal awards.

UMATILLA COUNTY, OREGON

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

NOTE A – BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Umatilla County, Oregon and is presented on the modified cash basis of accounting as described in note 1 to the basic financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the basis of accounting described in Note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

All federal awards received through pass-through agencies with the State of Oregon, with the exception of the Payments in Lieu of Taxes - CFDA #15.226, Coronavirus State & Local Fiscal Recovery Funds - CFDA #21.027, and Local Assistance & Tribal Consistency Fund - CFDA #21.032. These amounts are direct awards from the federal government.

Umatilla County, Oregon has elected to use the 10% de minimis indirect cost rate.



A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla County, Oregon's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Umatilla County, Oregon's major federal programs for the year ended June 30, 2024. Umatilla County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Umatilla County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Umatilla County, Oregon and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide legal determination of Umatilla County, Oregon's compliance with the compliance requirements referred to above.

Report on Compliance for Each Major Federal Program (continued)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements to Umatilla County, Oregon's federal programs. federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Umatilla County, Oregon's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Umatilla County, Oregon's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standard, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Umatilla County, Oregon's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Umatilla County, Oregon's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

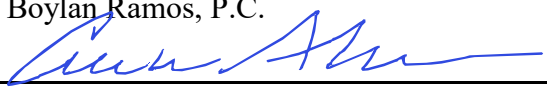
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anderson Boylan Ramos, P.C.

By: 

Cameron W. Anderson, Shareholder
January 17, 2025

UMATILLA COUNTY, OREGON

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I-Summary of Auditors' Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting: unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditor's report issued on compliance for major federal programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? yes none reported

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster:
10.665	Schools & Roads
21.032	Local Assistance & Tribal Consistency Fund
97.036	Public Assistance

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes no

Section II-Financial Statement Findings

There are no financial statement findings for the year ended June 30, 2024.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2024.

UMATILLA COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2024

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2023.

FINDINGS:

There were no findings for the year ended June 30, 2023.